

**The Church of Scotland  
Houston and Killellan Kirk**

**ACCOUNTS**

**YEAR TO 31 DECEMBER 2022**

**Congregation No: 140746**

**Scottish Charity No: SC 012822**

**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2022**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 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 effective from 1 January 2019.

**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.

Livestreaming of services have continued during the year and are proving to be of great benefit to members who, for whatever reason, were unable to attend church in person.

Services of worship including Holy Communion services in March and October have been held each Sunday and have also been available online via the Kirk's website and via the telephone service. Services were also held on Christmas Eve and on Christmas Day.

The Sunday Club, The Men's Mental Health Awareness class, Houston Hello, the Wee Blether Group, the Men's Shed, the Prayer Group, the Boy's Brigade, the Dancing Class and all other groups continued to meet. The quarterly Kirk Record was available on the Kirk's website.

**Achievements and Performance**

The Families and Community Development worker continued to successfully enhance the Kirk's mission and outreach. The Food bank collection point in the West Halls continued to prove very successful and is now one of the biggest in the Renfrewshire area.

The establishment of the Men's shed, situated in the West Halls car park has proved to be particularly successful. The Houston Hello group, which incorporates the former Cameo Club, caters for dementia sufferers and attracts members from the local care homes.

The online services held during the year were well received judging by the weekly viewing figures and by comments from members and visitors.

The ongoing commitment to local, national and overseas charities is particularly encouraging during this period of economic uncertainty.

During the year £13,854 was raised by way of retiral offerings and other charitable giving for the causes listed at note 16 on page 18.

**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2022**

**Financial Review**

Although 2022 saw a return to regular church activity our financial results have been impacted following almost 2 years of restrictions due to Covid-19.

The principal source of income continues to be from weekly offerings and the resulting tax recovery from the Gift Aid scheme.

Our offerings were 4.25% lower than the previous year and with rising costs, including repairs to buildings which could not be carried out during lockdown, we have incurred a deficit of £11,375 in our General Fund. Lockdown brought an increased requirement for provision of Local Mission resources which resulted in expenditure on providing the necessary local mission response exceeding income by £6,321.

This was despite receiving a number of grants from third parties towards our work in the community.

The overall deficit for the year is £17,696, as shown on page 8 of this report.

Our reserves had fallen from £284,044 at December 2021 to £266,348 at December 2022, as a result of the deficit.

It is anticipated that results for 2023 will continue to remain challenging, and that additional income will need to be raised through new income streams, and appeals to members to review their regular giving.

**Investment Policy and Performance**

The church holds no investments. Any funds are held either in bank current accounts or on deposit with Church of Scotland Trustees.

**Risk Management**

The Trustees recognise that the main financial risks come from a falling church membership and resulting drop in income. As such the Trustees actively seek new Communicant members, encourage young people to join the Sunday Club and Bible Class and other youth organisations associated with the church, and regularly ask members to review their givings to the church.

During the current year an additional risk to financial performance has come from the reticence of some members to return to meeting in church following the Covid-19 crisis, and the resulting loss of weekly offering income.

However due to a high portion of our offerings coming from members who give by bank standing order, and by providing an online giving facility via our church website, we have to a large extent managed to limit any such loss.

**Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £163,047 of which £55,254 had been designated for the fabric fund. The remaining balance of £107,793 represents approximately 7.5 months expenditure. While this is higher than would normally be expected, expenditure in 2023 is expected to increase significantly and the Trustees consider it prudent to maintain a higher level of reserves to meet these costs.

The church also held £103,301 of restricted funds, which have been provided for the purposes specified in Note 15.



**Houston and Killellan Kirk**  
**Trustees' Report**  
**Year ended 31 December 2022**

**Structure, Governance and Management**

The congregation is a registered charity, number SC012822 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are 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. The Unitary Deed of the Constitution of the Church of Scotland was adopted on 24<sup>th</sup> April 2012.

The Kirk Session, chaired by the minister, is responsible for spiritual affairs within the church, and meets four times a year. Certain responsibilities are delegated to the Finance Committee and Property Committee as appropriate.



**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2022**

**Reference and Administrative Information**

**(ELDERS)**

Matthew Alexander, Janice Anderson, Lynne Anderson (from 12/06/2022), Ronnie Anderson, Roy Anderson, George Ballantyne, Elizabeth Bowie, John Boyd, Barbara Ann Brown, Iain Cameron, Ken Campbell, James Collins, George Colquhoun, Catriona Connelly, Jane Crawford, (from 5/06/2022), Kay Crawford, Philip Davies, Allan Dawson, Moira Dunlop, Helen Dunn, Susan Findlay, Robert Finnie, Linda Fisher (from 12/06/2022), David Fulton, Marjorie Goudie, Isobel Grant, May Griffin, Ian Griffiths (from 5/06/2022), Sandra Griffiths, Bill Haddow, Brenda Holdbrook (died 12/01/2022), Eleanor Hood, Ian Jackson, Kate Jackson, Ina Jefferson, Irwin Jefferson, Kirsty Johnston, Helen Lister, James McBeath, Adam McCartney, Gillian McFarlane, Alastair McGregor, Alan McLaughlin (from 5/06/2022), Irene McLaughlin, Jim McLaughlin, Jack McKechnie, Laura McKee (from 5/06/2022), Campbell McLennan (from 12/06/2022), Isobel McNeill, John Melrose, Sheila Moore, Caroline Morrison, Ken Muir, Stuart Nelson, Gillian Peters, Eric Richardson, Bob Ross, Alex Scott, David Shaw, Marion Simpson, Ian Spearing, Marilyn Stewart, Fiona Taylor, Janice Thomson, Janice Watt, Jonathan Waugh (from 5/06/2022), Derek Whittle, Wendy Workman, John Young.

**(TRUSTEES)**

Following the restructuring of the kirk session with effect from 1<sup>st</sup> January 2021 the following elders were selected and approved to serve thereafter as trustees:-

Matthew Alexander, Kay Crawford, Helen Dunn, Susan Findlay, Sandra Griffiths, James McBeath, Gillian McFarlane, Jim McLaughlin, Jack McKechnie, Bob Ross, Janice Watt.

**Principal Office-bearers**

Minister:	Rev Gary Noonan, BD
Session Clerk:	Mr Jim McBeath
Church Treasurer:	Mrs Kay Farley
Depute Session Clerk	Mrs Helen Dunn

**Principal Office**

Houston & Killellan Kirk  
Kirk Road,  
Houston  
PA6 7HN

Charity No:- SC012822

**Independent Examiner**

Fiona Christie F.C.A.  
69 Crawford Road,  
Houston.  
PA6 7DA

**Bankers**

Clydesdale Bank Plc (Virgin Money)  
Dunn Square Branch  
1 Causeyside Street,  
Paisley  
PA1 1UW

**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2022**

**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).

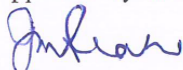
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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



**J McBeath, Session Clerk**

**Date.**

30/5/23

**Houston and Killellan Kirk**  
**Independent Examiner's Report to the Trustees of Houston and Killellan Kirk**  
**Year ended 31 December 2022**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 18.

**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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: Fiona Christie



Chartered Accountant/I.C.A.E.W.

Address: 69, Crawford Road, Houston PA6 7DA

Date: 31/05/2023



# Houston and Killelan Kirk

## Statement of Financial Activities

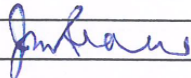
Year ended 31 December 2022	Note	2022		2021		2022	2021	2022	2021
		Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds				
<b>Income and endowments from:</b>									
Donations and legacies	1	154,388	12,517	-	166,905	162,986	15,383	-	178,369
Charitable activities	2	450	10,513	-	10,963	750	-	-	750
Other trading activities	3	-	-	-	-	-	-	-	-
Investments	4	1,073	307	-	1,380	194	54	-	248
Other	5	-	-	-	-	-	-	-	-
<b>Total income</b>		<b>155,911</b>	<b>23,337</b>	<b>-</b>	<b>179,248</b>	<b>163,930</b>	<b>15,437</b>	<b>-</b>	<b>179,367</b>
<b>Expenditure on:</b>									
Raising funds	6	203	-	-	203	200	-	-	200
Charitable activities		167,083	29,658	-	196,741	141,863	41,562	-	183,425
Other		-	-	-	-	-	-	-	-
<b>Total expenditure</b>		<b>167,286</b>	<b>29,658</b>	<b>-</b>	<b>196,944</b>	<b>142,063</b>	<b>41,562</b>	<b>-</b>	<b>183,625</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>(11,375)</b>	<b>(6,321)</b>	<b>-</b>	<b>(17,696)</b>	<b>21,867</b>	<b>(26,125)</b>	<b>-</b>	<b>(4,258)</b>
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>(11,375)</b>	<b>(6,321)</b>	<b>-</b>	<b>(17,696)</b>	<b>21,867</b>	<b>(26,125)</b>	<b>-</b>	<b>(4,258)</b>
Transfers between Funds		-	-	-	-	(11,516)	11,516	-	-
<b>Net movement in funds</b>		<b>(11,375)</b>	<b>(6,321)</b>	<b>-</b>	<b>(17,696)</b>	<b>10,351</b>	<b>(14,609)</b>	<b>-</b>	<b>(4,258)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		174,422	109,622	-	284,044	164,071	124,231	-	288,302
<b>Total funds carried forward</b>		<b>163,047</b>	<b>103,301</b>	<b>-</b>	<b>266,348</b>	<b>174,422</b>	<b>109,622</b>	<b>-</b>	<b>284,044</b>

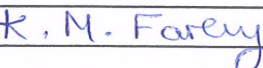
**Houston and Killellan Kirk**

**Balance Sheet**

**At 31 December 2022**

	<u>Note</u>	Total Funds 2022	Prior Year 2021
<b>Fixed Assets:</b>			
Tangible assets	9	-	-
Investments	10	-	-
<b>Total Fixed Assets</b>		-	-
<b>Current Assets</b>			
Debtors	11	12,800	24,567
Cash at bank and in hand		261,333	261,921
<b>Total Current Assets</b>		274,133	286,488
<b>Liabilities</b>			
Creditors falling due within one year	12	(7,785)	(2,444)
<b>Net Current Assets</b>		266,348	284,044
Creditors falling due after more than one year		-	-
<b>Net Assets</b>		266,348	284,044
<b>The funds of the charity:</b>			
Endowment funds	15	-	-
Restricted income funds		103,301	109,622
Unrestricted income funds		163,047	174,422
<b>Total charity funds</b>	15	266,348	284,044

  
 \_\_\_\_\_ Session Clerk

  
 \_\_\_\_\_ Treasurer

**Houston and Killellan Kirk**  
**Year ended 31 December 2022**

**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) effective from 1 January 2019 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 Bank.

**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.



**Houston and Killellan Kirk**  
**Year ended 31 December 2022**

All tangible fixed assets costing in excess of £5,000 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	10 years
Motor vehicles	5 years

**Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

**Taxation**

Houston and Killellan Kirk 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.

## Houston and Killelan Kirk

### Notes forming part of the financial statements

For the year ended 31 December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £
<b>1. Donations and Legacies</b>								
Offerings	120,237	-	-	120,237	125,567	-	-	125,567
Tax recovered on Gift Aid	23,601	240	-	23,841	25,900	-	-	25,900
Legacies	-	1,000	-	1,000	-	-	-	-
Value of donated goods	-	-	-	-	-	-	-	-
Other	10,550	11,277	-	21,827	11,519	15,383	-	26,902
	<u>154,388</u>	<u>12,517</u>	<u>-</u>	<u>166,905</u>	<u>162,986</u>	<u>15,383</u>	<u>-</u>	<u>178,369</u>
<b>2. Income from charitable activities</b>								
Weddings and Funerals	450	-	-	450	750	-	-	750
Coffee mornings etc	-	10,513	-	10,513	-	-	-	-
Concerts	-	-	-	-	-	-	-	-
	<u>450</u>	<u>10,513</u>	<u>-</u>	<u>10,963</u>	<u>750</u>	<u>-</u>	<u>-</u>	<u>750</u>
<b>3. Income from other trading activities</b>								
Rent Received	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4. Investment Income</b>								
Dividends received	1,073	307	-	1,380	194	54	-	248
Deposit Interest	1,073	307	-	1,380	194	54	-	248
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>5. Other Income</b>								
Receipts from General Trustees	-	-	-	-	-	-	-	-
	<u>155,911</u>	<u>23,337</u>	<u>-</u>	<u>179,248</u>	<u>163,930</u>	<u>15,437</u>	<u>-</u>	<u>179,367</u>

## Houston and Killellan Kirk

### Notes forming part of the financial statements

For the year ended 31 December 2022		Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Unrestricted Funds 2021	Restricted Fund 2021	Endowment Funds 2021	Total 2021
		£	£	£	£	£	£	£	£
<b>6. Analysis of Expenditure</b>									
<b>Raising Funds</b>									
Investment Manager's Fees	-	-	-	-	-	-	-	-	-
Offering Envelopes	203	-	-	-	203	200	-	-	200
	203	-	-	-	203	200	-	-	200
<b>Charitable Activities</b>									
Ministries & Mission Allocation	90,548	-	-	-	90,548	81,243	-	-	81,242
Presbytery Dues	1,075	-	-	-	1,075	1,149	-	-	1,149
Voluntary Additional Stipend	-	-	-	-	-	-	-	-	-
Minister's Expenses	1,271	-	-	-	1,271	1,091	-	-	1,091
Ministerial Assistance	-	-	-	-	-	-	-	-	-
Pulpit Supply	-	-	-	-	-	-	-	-	-
Other salary costs	18,675	15,994	-	-	34,669	16,453	15,407	-	31,860
Fabric Repairs & Maintenance	6,955	-	-	-	6,955	650	5,720	-	6,370
Council Tax	3,440	-	-	-	3,440	3,339	-	-	3,339
Other Building Costs	35,058	-	-	-	35,058	30,526	11,214	-	41,740
Church Office Expenses	7,828	-	-	-	7,828	3,948	-	-	3,948
Organ & Music	1,270	-	-	-	1,270	1,701	-	-	1,701
Other Expenses	963	13,664	-	-	14,627	1,763	9,221	-	10,984
	167,083	29,658	-	-	196,741	141,863	41,562	-	183,425
<b>Total</b>	<b>167,286</b>	<b>29,658</b>	<b>-</b>	<b>-</b>	<b>196,944</b>	<b>142,063</b>	<b>41,562</b>	<b>-</b>	<b>183,625</b>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.



**Notes forming part of the financial statements  
for the year ended 31 December 2022**

	2022	2021
	£	£
<b>7. Staff costs and numbers</b>		
Salaries and pension costs	34,669	24,951
Social security costs	-	-
<b>Total</b>	<u>34,669</u>	<u>24,951</u>

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

	2022	2021
	Number	Number
Ministerial support	-	-
Family/community support	1	1
Administration	1	1
Music staff	1	1
Premises maintenance	1	1
	<u>4</u>	<u>4</u>

3 members of staff were furloughed during 2021 and the above figures are shown net of government grants received. There were no furlough payments received in 2022.

No employee had employee benefits in excess of £50,000 (2021 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 £28,700 and the maximum stipend (in the fifth and subsequent years of service) £35,269.

**8. Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £1,271. This was paid in respect of travel expenses to our minister. Council tax on the manse, amounting to £3440 was also paid on behalf of the minister.

The church contributed £4,608 to manse utility costs during the year.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £7,559 was donated to the congregation by trustees

Notes forming part of the financial statements  
for the year ended 31 December 2022

9. Tangible Fixed Assets

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2022	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
<b>Accumulated Depreciation</b>			
At 1 January 2022	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2021	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
<b>Accumulated Depreciation</b>			
At 1 January 2021	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

Notes forming part of the financial statements  
for the year ended 31 December 2022

10. Investments

	2022	2021
	£	£
Market value at 31 December 2021	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2022	<u>-</u>	<u>-</u>
Investments at cost	<u>-</u>	<u>-</u>

No investments are held:

11. Debtors

	2022	2021
	£	£
Gift Aid Tax Refund Due	12,800	19,865
Other	-	4,702
	<u>12,800</u>	<u>24,567</u>

12. Creditors

	2022	2021
	£	£
Accruals	4,777	2,444
Other	3,008	-
	<u>7,785</u>	<u>2,444</u>

13. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	111,771	55,254	107,108	-	274,133
Current Liabilities	(3,978)	-	(3,807)	-	(7,785)
Net assets at 31 Dec 2022	<u>107,793</u>	<u>55,254</u>	<u>103,301</u>	<u>-</u>	<u>266,348</u>

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	114,142	61,925	110,421	-	286,488
Current Liabilities	(1,645)	-	(799)	-	(2,444)
Net assets at 31 Dec 2021	<u>112,497</u>	<u>61,925</u>	<u>109,622</u>	<u>-</u>	<u>284,044</u>



**Notes forming part of the financial statements  
for the year ended 31 December 2022**

**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 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2022
	£	£	£	£	£
<b>Endowment funds</b>	-	-	-	-	-
<b>Restricted funds</b>					
Flower Fund	1,555	95	(692)	-	958
Session fund	7	-	-	-	7
Legacy Fund	42,846	-	-	-	42,846
Mwandi Fund	-	4,614	(2,424)	-	2,190
New building Fund	29,684	168	-	-	29,852
Local Mission Fund	35,530	18,460	(26,542)	-	27,448
	<u>109,622</u>	<u>23,337</u>	<u>(29,658)</u>	<u>-</u>	<u>103,301</u>
<b>Unrestricted funds</b>					
Designated Fabric Fund	61,925	284	(6,955)	-	55,254
General Fund	112,497	155,627	(160,331)	-	107,793
	<u>174,422</u>	<u>155,911</u>	<u>(167,286)</u>	<u>-</u>	<u>163,047</u>
<b>Total funds</b>	<u>284,044</u>	<u>179,248</u>	<u>(196,944)</u>	<u>-</u>	<u>266,348</u>

	At 1 January 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2021
	£	£	£	£	£
<b>Endowment funds</b>	-	-	-	-	-
<b>Restricted funds</b>					
Flower Fund	1,607	170	(222)	-	1,555
Session Fund	7	-	-	-	7
Legacy Fund	48,566	-	(5,720)	-	42,846
Mwandi Fund	5,867	654	(7,037)	516	-
New Building Fund	29,652	32	-	-	29,684
Local Mission Fund	38,532	14,581	(28,583)	11,000	35,530
	<u>124,231</u>	<u>15,437</u>	<u>(41,562)</u>	<u>11,516</u>	<u>109,622</u>
<b>Unrestricted funds</b>					
Designated Fabric Fund	52,517	58	(650)	10,000	61,925
General Fund	111,554	163,872	(141,413)	(21,516)	112,497
	<u>164,071</u>	<u>163,930</u>	<u>(142,063)</u>	<u>(11,516)</u>	<u>174,422</u>
<b>Total funds</b>	<u>288,302</u>	<u>179,367</u>	<u>(183,625)</u>	<u>-</u>	<u>284,044</u>

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Session Fund: This is a fund designated for the use of the Kirk Session

Legacy Fund: This Fund is restricted within the terms of the legacy bequest

Mwandi fund: This is a fund to assist our missionary partners by providing specific items for their local community in Mwandi, Zambia

New Building Fund: This is a fund to assist with the cost of building the Killellan Halls  
This fund is now closed to further donations as the building is now complete.

Local Mission Fund: Fund: This is a fund to assist with the provision of resources for local mission and outreach projects.

Purposes of Designated Funds

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

General Fund: The Trustees have set aside funds for the general purposes of the church.

16. Collections for Third Parties

	2022	2021
	£	£
St Vincent's Hospice	1,648	2,500
Mwandi Milk Project	648	650
Mission Partners-Mwandi	4,614	6,987
Erskine Hospital	405	1,000
SSAFA	405	1,000
Renfrewshire Home Start	-	1,500
Christian Aid	5,486	
Huntingdons	648	-
	<u>13,854</u>	<u>13,637</u>