

MONCRIEFF UNITED FREE CHURCH OF SCOTLAND

Scottish Charity No SC003371

A Congregation of the United Free Church of Scotland

Charity No SC008167

Congregational Report and Financial Statements

Year to 31 December 2022

Principal Place(s) of Worship and of Congregational activities:
Drysdale St, ALLOA, FK10 1JA

**Congregational Report and Financial Statements
Year to 31 December 2022**

	Page
Contents	1
Trustees, Office Bearers, and members of the Courts of the Congregation	2
Congregational Report	3-5
Report of the Independent examiners	6
Receipts and Payments of Congregational Funds (Summary)	7
Receipts and Payments of Congregational Funds	8-10
Investment Account	11

MONCRIEFF UNITED FREE CHURCH OF SCOTLAND

Office Bearers, Trustees, and members of the Courts of the
Congregation as at 31 Dec. 2022

Minister
Interim Moderator

[REDACTED]

Office Bearers Session Clerk
 Preses
 Clerk to the Board
 Treasurer

[REDACTED]

Property Trustees (ex Officio) *Minister, Session Clerk, Preses, Clerk to Board, Treasurer*

Kirk Session Minister
 Session Clerk
 Elders

[REDACTED]

Committee of Management
 Preses
 Clerk
 Treasurer
 Members

Vacant

[REDACTED]

Bankers

ROYAL BANK of SCOTLAND

Independent Examiner

[REDACTED]

Congregational Report Year to 31 December 2022

1. Constitution and Principal Activities

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognizes liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify or change her subordinate standards, under the promised guidance of the Holy Spirit and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

2. Responsibilities of the Congregation

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the **East** (in which this Congregation operates) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

3. Responsibilities and Appointment of Office Bearers

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of the Minister or Interim Moderator and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the **Committee of Management** of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report. All property owned by the congregation is held in the name of the ex officio office bearers named on page 2 (or as appropriate to the local situation) and appointed in terms of the Trust deed of the congregation.

The Interim Moderator of this Congregation is appointed by the Presbytery of the East. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the Congregational Board/Deacons Court/Committee of Management. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. 'Presbyterianism' means the government of the Church by elders.

4. Activities and Achievements

At present the Congregation is without a Minister but is well supported by an Interim-Moderator, appointed by Presbytery

Our normal weekly Sunday Services are now been conducted by Pulpit Supply.

Kirk Session and Board of Management meetings are being held on a regular basis.

Due to no minister the Congregation are invited to join Menstrie Church for their prayer meetings

We also provide facilities in the Hall for a very active and well attended Boy's Brigade Company and Girl Guide Unit.

Two coffee morning were held in March and July more as social events to help people get out and about and get back to meeting others.

5. Accounts and Funds

In accordance with the Charities and Trustee investment (Scotland) Act 2005 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 ('the Regulations') and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation are set out on pages 7 to 11 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31st December 2021 and details of the Receipts and Payment, Surplus (Deficit) and Net Movement on Funds during the year with supplementary notes thereon where appropriate

The ordinary Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to £213271.93 and £21950.68 respectively and give a surplus of £191321.25. Repairs were carried out to the Church and Manse buildings amounting to £483.65 and £1410.89 respectively. These were paid from the General Fund. The total amount of all Congregation Funds at 31 December 2021 is £250122.82

6. Accounting Policies

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents and related organisations, and interest on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to the Accounts.
- The Balances of Congregation Funds represents sums available for the ongoing work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

7. Land and Property

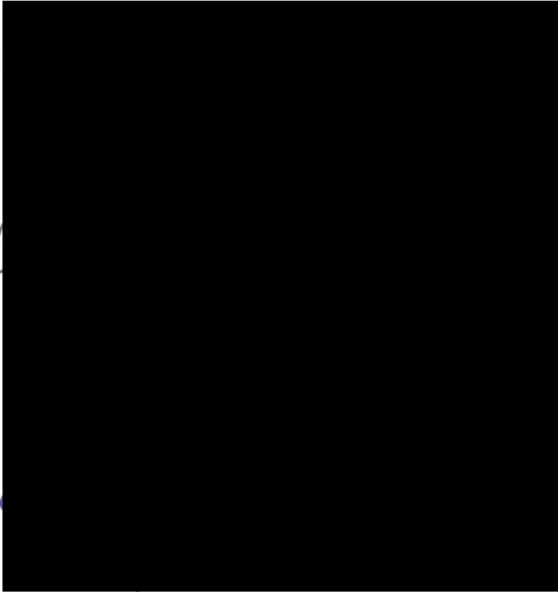
Land and Property consist of the Church, Church Hall together with fittings and furnishings therein (including communion and other ecclesiastical articles). These are held as functional property for the use of the Congregation in fulfilling its aims and mission and in which its activities are carried out. No market value has been placed on these Assets The Manse was sold in June and the funds placed with Church Offices in a separate Manse Fund.

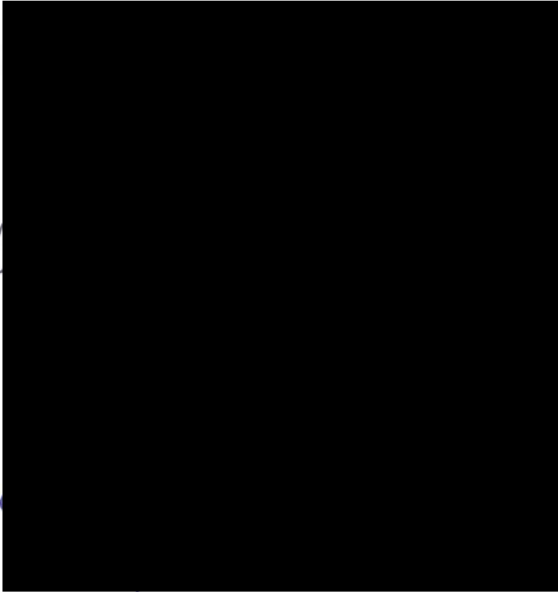
8. Independent Examiner

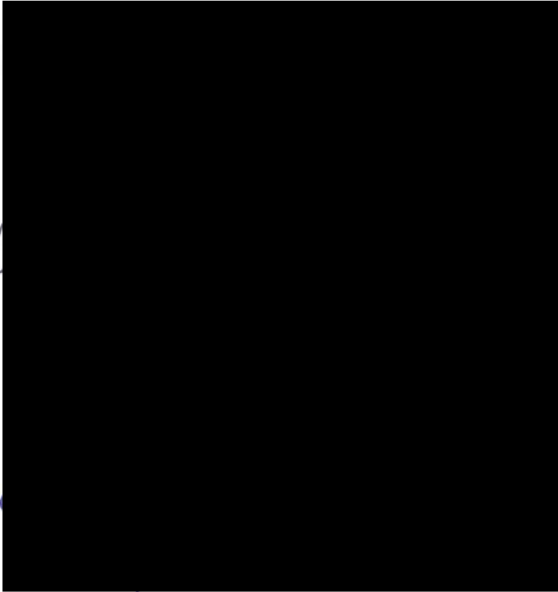
In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9 of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Accounts of the Congregation. The Independent Examiners Report for the year to 31 at December 2021 is on page 7.

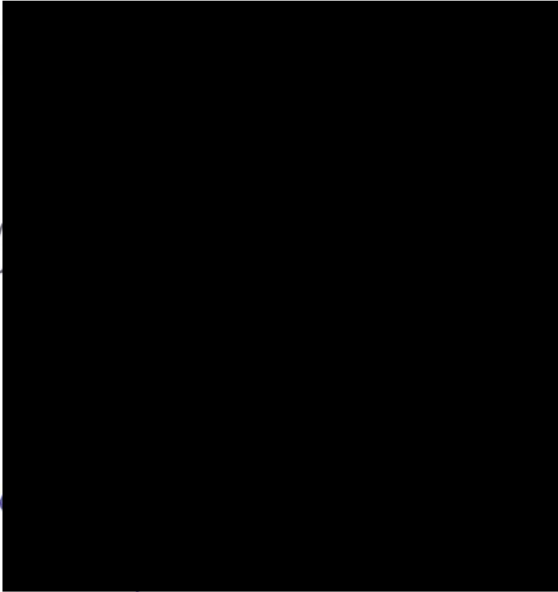
Approval of Congregation Report and Financial Statements

This Report, the Financial Statements with accompanying Notes on pages 8 to 11, and The Statement of Congregation Funds on page 7 were approved by all trustees at a joint meeting of the *Committee of Management* and Church Elders at a meeting on 8th February 2023. The Congregation Annual General Meeting will be held on March 6th 2023. The Interim Moderator, *Clerk to the Committee of Management*, *Session Clerk* and the *Treasurer* were authorised to sign this Report on behalf of the Congregation.

Signed  Interim Moderator

Signed  Session Clerk

Signed  ***erk of the Committee of
Management***

Signed  ***Treasurer***

Date 8/2/23

Independent Examiner's Report to

the Office Bearers and Trustees of Moncrieff United Free Church of Scotland

I report on the Report and Accounts of the Congregation for the year ended 31 December 2022 which are set on *pages 3 to 5 and 7 to 11*

Respective Responsibilities of Office Bearers and Trustees and Examiner

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations.

It is my responsibility to examine the Report and 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 Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

Independent Examiners 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 report and 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 Report and Accounts to be reached.

Date: .../2-01-2023

Moncrieff United Free Church of Scotland
Statement of balances and Movement on Congregation Funds for Year ending December 2022

Fund	Nature of Fund	Balance 31.12.21 £	Receipts 2022 £	(Payments) 2022 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.22 £	Held as follows	£
General	Unrestricted	17,838.63	213,271.93	21,950.68	191,321.25	(186,468.23)	4,853.02	22,691.65	UF CHURCH INVESTMENT	227,000.00
Reserve	restricted	628.87	3,384.07	50.00	3,334.07	(3,531.77)	(197.70)	431.17	Royal -Main	22,691.65
Capital	restricted	37,000.00				190,000.00	190,000.00	227,000.00	Royal - Reserve	431.17
Total Congregation Funds		55,467.50	216,656.00	22,000.68	194,655.32	0.00	194,655.32	250,122.82		250,122.82

NOTES

- 1 Balance of tax recovered on Gift Aid donations for the tax year 2021/2022 was received in April 2022 amounting to £3909.31 in current year
- 2 There are no Governance costs incurred during the year. The duties relating to 'Governance' were provided voluntarily.
- 3 Heritable properties including the Church and Hall are not included in these Accounts and Statements.

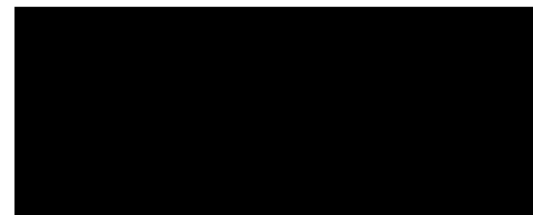
SIGNED

(trustee)

Treasurer



(trustee)



(trustee)

Interim Moderator



DATE

8/2/23

Moncrieff United Free Church of Scotland
 Receipts and Payments for the Year ending 31 December 2022 (comparative year to 31 December 2021)

Fund		General Unrestricted £	Reserve Mixed £	£	Capital Mixed £	Total 2022 £	Notes Details	Total 2021 £
Receipts	Offerings							
	Ordinary(Open plate)	1,511.50	10.00			1,521.50		1,860.77
	FWO (Gift Aid)	10,367.50	109.00			10,476.50		11,856.50
	Target		50.00			50.00		2,214.55
	Tax Refund	3,909.31				3,909.31		4,134.55
	G.A.Y.E.							
	Sub Totals	15,788.31	169.00			15,957.31		20,066.37
Donations	Organisations	100.00	100.00			200.00	1	0.00
	Other	20.00	237.00			257.00	2	1,453.50
	Sub Total	120.00	337.00			457.00		1,453.50
Other	Interest		38.07			38.07		3.85
	Sub Total		38.07			38.07		3.85
Events	Fundraising	251.70				251.70	3	445.45
	Redecoration							
	Sub Total	251.70				251.70		445.45
Extra-ordinary		196,794.12	2,840.00			199,634.12	4	3,054.27
	Sub Total	196,794.12	2,840.00			199,634.12		3,054.27
Missions	Other charities	317.80				317.80	5	75.50
	Sub Total	317.80				317.80		75.50
Total Receipts		213,271.93	3,384.07		0.00	216,656.00		25,098.94

Moncrieff United Free Church of Scotland
Receipts and Payments for the year ending 31 December 2022 (comparative year to 31 December 2021)

Fund

Payments

	General Unrestricted	Reserve Unrestricted £	£	Capital Account £	Total 2022 £	Notes Details	Total 2021 £
							20,047.49
	3,568.50				3,568.50		366.68
	3,568.50				3,568.50		800.00
							21,214.17
	3,518.50				3,518.50	6	2,774.00
	3,518.50				3,518.50		2,774.00
Property	Council Tax	0.00			0.00		1536.52
	Insurance	3,847.72			3,847.72		3,863.58
	Heat & light	2,116.59			2,116.59	7	1,648.34
	Repairs	1,894.54			1,894.54	8	2,685.56
	Sub Total	7,858.85			7,858.85		9,734.00
Other	Stationery	879.13			897.13	9	792.39
	Stedfast Costs	24.00			24.00		24.00
	Miscellaneous						
	Sub Total	903.13			903.13		816.39
Events	Fundraising expense	0.00			0.00		40.64
	Sub Total	0.00			0.00		40.64
Contributions	Denomination	2,797.00			2,797.00		3,033.00
	Presbytery						
	Missions						
	Sub Total	2,797.00			2,797.00		3,033.00
Extra-ordinary		2,440.70	50.00		2,490.70	10	2,047.27
	Sub Total	2,440.70	50.00		2,490.70		2,047.27
Mission	Other charities	864.00			864.00	11	199.00
	Sub Total	864.00			864.00		199.00
Total Payments	21,950.68	50.00		0.00	22,000.68		39,858.47
Surplus (Deficit)	191,321.25	3,334.07		0.00	194,655.32		(14,759.53)
Transfers between Funds	(186,468.23)	(3,531.77)		190,000.00	0.00		0.00
Net Movement on Funds	4,853.02	(197.70)		190,000.00	194,655.32		(14,759.53)

Note		Note	
1	Donations Organisations		7	Heat & Light	
	Guides	100.00		Church	1957.11
	BB in kind (146.18}			Manse	159.48
		<u>100.00</u>			2116.59
	Guides	<u>100.00</u>			
		200.00			
2	Donations Other				
	Monthly Record	50.00	8	Repairs	
	Cash donations	207.00		Church	483.65
		257.00		Manse	<u>1410.89</u>
					1894.54
3	Fundraising				
	Daffodil Tea	106.70	9	Stationery	
	Strawberry Tea	<u>145.00</u>		Rent	782.40
		251.70		copies	96.73
					879.13
4	Extra Ordinary				
	Rate rebate Manse	260.14	10	Extraordinary	
	Insurance rebate Manse	140.83		General assembly	160.00
	Bellshill	100.00		Goodwill Gifts	42.00
	Gas Refund	<u>119.65</u>		Poppy Wreath	<u>48.40</u>
	Petty Cash refund	<u>76.50</u>		Garden	<u>770.00</u>
	Sale of Manse	<u>196097.00</u>		Batteries	7.00
		196794.12		Piano Tuning	160.00
	Grace Church	2840.00		Brown Bin	38.00
		199634.12		Petty Cash	76.50
				Bid	240.00
				Sale of manse fees	<u>898.80</u>
					2440.70
5	Missions			Refund Target	50.00
	Easter Scheme	54.00			2490.70
	Community House	110.00			
	Strathcarron	69.00			
	Poppy Scotland	84.80			
		317.80	11	Missions	
				Community House	110.00
				Easter Scheme	54.00
6	Other Salary			Ukraine Appeal	130.00
	Organist	2600.00		Churchs in China	130.00
	Organ Supply	50.00		Strathcarron	140.00
	Cleaner	<u>868.50</u>		Chas	100.00
		3518.50		Stirling Street Pastors	100.00
				Poppy Scotland	100.00
					864.00

INVESTMENT ACCOUNT

Capital Funding from	Unrestricted	Restricted
Manse Fund		£ 190,000.00
Property Fund		£ 25,000.00
Unspecified		£ 8,850.00
Sunday School		£ 1,500.00
Goodwill Fund		£ 650.00
Youth Fund		£ 1,000.00
TOTAL	£ -	£ 227,000.00
GRAND TOTAL	£ 227,000.00	

Invested in		Interest
U.F. Church Investment Account	£ 227,000.00	
Accrued Interest -bank interest		£ 38.07
GRAND TOTAL	£ 227,000.00	£ 38.07

Distribution of Interest

The whole amount of interest has been transferred to the main account

Reserve Account incorporating Youth, Goodwill, McDowell, & Missionary Accounts

Youth Account	£ 267.54
Missionary/Forward Movement	nil
Goodwill	£ 163.63
McDowell	nil
GRAND TOTAL	£ 431.17

	<u>C/Fwd</u>	<u>Income</u>	<u>Expenditure</u>	
Youth Fund	£ 267.54			267.54
Missionary Fund	£ 80.65			
General Assembly costs			£ 80.65	Nil
Goodwill Fund	£ 205.63			163.63
Goodwill Gifts			£ 42.00	
McDowell	£ 75.05			
General Assembly costs			£ 75.05	Nil
Total	£ 628.87		£ 197.70	431.17

	Income	Expenditure	Balance
Manse Fund			
sale of Manse	£ 199,800.00		
Solicitors Fees		£ 1,303.00	
Your Move Commission & Fees		£ 3,298.80	
Heat & Light		£ 159.47	
Repairs		£ 1,395.89	
transferred to main account		£ 3,642.84	
transferred to church Offices		£ 190,000.00	
Total	£ 199,800.00	£ 199,800.00	Nil