

Kilmuir and Paible Church

Church of Scotland 2024

RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

Congregation No: 432325

Charity No: SC 030955

Reference and Administrative Information

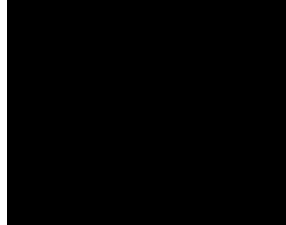
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Charity Name : Kilmuir and Paible Church of Scotland

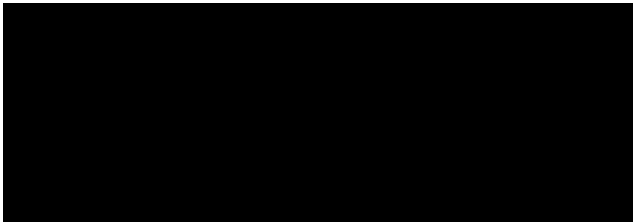
Charity Registration Number : SC 030955

Congregation Reference No : 432325

Contact Address :



Trustees

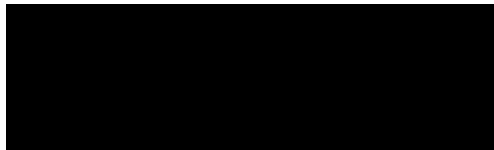


Principal Office – Bearers

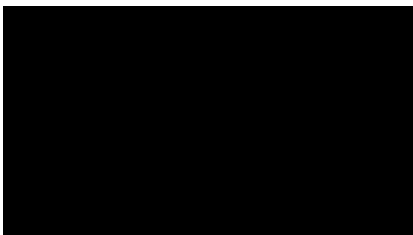
Minister :

Session Clerk :

Church Treasurer :



Independent Examiner



Bankers

Bank of Scotland

Balivanich

Benbecula

HS7 5LA

Year Ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Quoad Omnia)

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity 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. Outwith a vacancy period, the minister is also a member of the Kirk Session and is elected by the congregation and inducted by Presbytery.

The Kirk Session is responsible for management of the congregations finances.

Organisational Structure

The Kirk Session, which is primarily responsible for the spiritual affairs of the church, meets regularly throughout the year. The other committees meet as required, to progress their specific areas of responsibility.

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 branches of the church in various ecumenical bodies in Scotland and beyond.

Morning and Evening Services are held weekly on the Lord's Day, with a Prayer meeting on Wednesday Evenings each week. Regularly, this Prayer Meeting is held jointly with the local Free Church of Scotland congregation.

The Church at Kilmuir is also used for Baptisms, Marriage Services and Funeral Services. In addition, as Kilmuir Church is the largest church building in North Uist it is made available to some other denomination of the church when they have a Funeral to conduct.

The Sacrament of the Lord's Supper is celebrated twice per annum, in June and November. As Kilmuir

& Paible is in a linkage with the congregation of Berneray & Lochmaddy (the linkage was established In 2016), there is no Sunday service in Berneray & Lochmaddy when it is a Communion Sunday in Kilmuir. Similarly, there is no Sunday service in Kilmuir when it is a Communion Sunday on Berneray (October) or Lochmaddy (June).

People from the two congregations of Kilmuir & Paible and Berneray & Lochmaddy regularly meet together at other times too, such as fundraising lunches for the Slavic Gospel Association, and Adopt A Child; and when we are visited by the Christian Institute, by Open Doors, By Christian Action Research and Education (Care) and by other Christian charities and ministries.

The Minister is on the Chaplaincy Teams of Sgoil Uibhist a Tuath (North Uist Primary School) and Sgoil Lionacleit (the secondary school on Benbecula). He is also Chaplain to 1st Battalion The Highlanders Army Cadet Force.

Since March 2020, the Minister has written a weekly Pastoral Letter which goes out by email to more Than 200 recipients, almost all whom live on North Uist or Berneray.

In 2024 a new ministry called “Little Toes” was begun. Held each Wednesday morning during term time, in the Kilmuir Church Hall, this is a group of mothers and babies and pre-school children. Attendance has been growing since it began, and is a valuable blessing for those who come along.

Reserve Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted cash funds Of £77,368.27 of which £5,150.18 had been designated for the Fabric Fund.

The church also held £52,300.97 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (contd)

Year Ended 31 December 2024

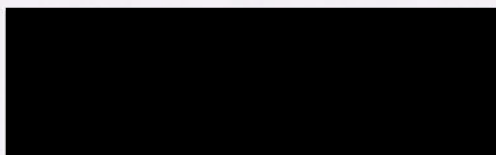
- **In reviewing the congregations income for 2024, direct donations through the freewill offering envelopes and open plate have decreased from £25,896.00 in 2023 to £22,494.00. This amounts to a decrease of £3,402.00. (-13.13%)**
- **Our Giving To Grow Contribution for this year (2025) has increased from last year (2024) to £16,330.00 an increase of £2,046.00. This will require us to send to Edinburgh £1,633.00 for ten months February – November 2025.**
- **In February of this year we once again held a fund raising lunch in aid of the work of the Slavic Gospel Association. The sum of £1,600.00 was raised and the money was sent for the the continuing work in Eastern Europe and beyond.**
- **There were two fund raising events this year for the work of Adopt a Child, One at the end of March and the other in September. The Spring event raised the sum of £1,530.00 and the Autumn event £945.00 .**
- **In addition to reclaiming our regular gift aid we once again claimed an additional £1,236.25 from the Gift Aid Small Donation Scheme (GASDS) a top up on small donations generally collected from the open plate.**
- **Finally the Kirk Session wishes to thank most sincerely the congregation for your continued support and commitment as we seek to serve the Lord together.**

Trustees' Annual Report (cont)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and /or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 18.04.25

Kilmuir and Paible Church**SC 030955****Independent Examiner's Report to the Trustees of Kilmuir and Paible Church**

I report on the accounts of the charity for the year ended 31.12.24 which are set out on pages 07 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

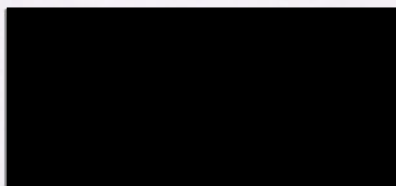
Basis of Independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 23/04/25

Kilmuir and Paible**Receipts and Payments Account****Year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note 3				
Donations		31,331.30	4,279.00	35,610.30	41,412.82
Fundraising Events					
Grant					
Bank & Deposit interest					
Bank Credit					
<u>Total Receipts</u>		31,331.30	4,279.00	35,610.30	41,412.82

Payments **Note 4**

Cost of generating funds	153.14.		153.14	332.31
Charitable activities	26,479.97	6,530.15	33,010.12	30,497.61
<u>Total Payments</u>	26,633.11	6,530.15	33,163.26	30,829.92

Excess of Receipts over Payments for the year before transfers	4,698.19	-2,251.15	2,447.04	10,582.90
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Transfers

Excess of Receipts over Payments for the year	4,698.19	-2,251.15	2,447.04	10,582.90
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Kilmuir and Paible
Statement of Balances

At 31 December 2024

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>				
Bank and Deposit Balances brought forward	77,820.26	54,552.12	132,372.38	121,789.48
<u>Movement in year</u>				
Excess of Receipts over Payments for the year	4,698.19	-2,251.15	2,447.04	10,582.90
Bank and Deposit Balances carried forward	<u>82,518.45</u>	<u>52,300.97</u>	<u>134,819.42</u>	<u>132,372.38</u>

The accounts were approved by the Kirk Session on 13-4-26

For and on behalf the Kirk Session

Session Clerk

Treasurer

Kilmuir and Paible
Notes to the Accounts

1. Trustee Remuneration and Related Party Transaction

During the year one Trustee received reimbursement of expenses incurred

Totalling

	Travelling Expenses	2,097.06
	Total	2,097.06

2. Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Fund					
Designated Fabric Fund	5,598.17	0.00	447.99		5,150.18
General Fund	72,222.09	31,331.30	26,185.12		77,368.27
	77,820.26	31,331.30	26,633.11		82,518.45
Restricted funds					
New Hall Fund	42,597.06	0.00	0.00		42,597.06
Outreach Fund	3,173.07	4,123.00	6,275.00		1,021.07
Ladies Fellowship	8,282.79	0.00	0.00		8,282.79
Sunday School / Teen Zone	499.20	156.00	255.15		400.05
	54,552.12	4,279.00	6,530.15		52,300.97
Total Funds	132,372.38	35,610.30	33,163.26		134,819.42

Purpose of Designated Funds

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

Purposes of Restricted Funds.

New Hall Fund : This fund was set up to assist in the cost of building and maintaining a new hall adjoining the current building.

Outreach Fund : This is used to support outreach work both locally and on a world basis.

Ladies Fellowship : Funds are used to support the wider work of the congregation.

Sunday School : This is used mainly to fund teaching materials and activities for the children.

	Unrestricted Funds 2024 £	Restricted Funds Funds £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
W.F.O. Scheme (Non Gift Aid)	5,380.00		5,380.00	7,767.00
Gift Aid Donations	15,669.00		15,669.00	16,908.00
Tax Recovered Gift Aid Donations	6,140.25		6,140.25	10,275.19
Ordinary Offerings (Open Plate)	1,445.00		1,445.00	1,221.00
Grant				
Other Offerings, Donations etc.	2,697.05	4,123.00	6,820.05	5,160.63
Sunday School /Teen Zone		156.00	156.00	81.00
Ladies Fellowship				
Bank Interest				
Bank Credit				
	31,331.30	4,279.00	35,610.30	41,412.82

4. Analysis of Payments

Cost of generating funds

Offering envelopes	153.14	153.14	332.31
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Charitable activities

Ministries & Mission Allocation	14,284.00		14,284.00	15,043.00
Presbytery dues	351.00		351.00	
Minister's Expenses	2,097.06		2,097.06	2,238.00
Locum Expenses				
Pulpit Supply	1,250.00		1,250.00	1,158.00
Other staffing costs	1,095.00		1,095.00	1,037.50
Telephone	357.08		357.08	316.74
Heat & Light	1,530.35		1,530.35	1,423.54
Insurance	3,932.23		3,932.23	2,962.05
Other building costs	447.99		447.99	
Printing,stationery and Postage	157.90		157.90	19.23
Other expenses	977.36	6,275.00	7,252.36	6,116.05
Ladies Fellowship				
Sunday School / Teen Zone		255.15	255.15	183.50
	26,633.11	6,530.15	33,163.26	30,829.92

5. 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 £31,642.00 and the maximum stipend (in the tenth and subsequent Years) £38,884.00

6. Collection for Third parties	2024 £	2023 £
Scottish Bible Society	£300.00	
Barnabus Fund UK	£300.00	
Care For Scotland		350.00
Adopt a Child	2,475.00	800.00
Steadfast Global		2100.00
Tearfund Scotland	500.00	
Books (Schools)		207.05
Out Of The Box (Holiday Club)		650.00
S.G.A.	1,600.00	
Blythswood	600.00	400.00
Open Doors	500.00	
	6,275.00	4,507.05