

The Church of Scotland

Eaglais na h-Alba



Knock Parish Church of Scotland

Receipts and Payments Accounts

2023

Congregation Number – 442343

Charity Number – SC014492

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the United Free Church Constitution.

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. The Minister, who is Moderator of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Deacons' Court is appointed from within the congregation and consists of individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church.

Organisational Structure

The Kirk Session, which is chaired by the Minister and consists only of Elders, meets as required throughout the year and is responsible for spiritual affairs within the congregation. The Deacons' Court is chaired by the Minister and consists of Elders and Deacons. This court meets as required throughout the year and deals primarily with matters of finance and fabric.

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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Services

Services are usually held every Sunday morning in the Church at Garrabost, commencing at 12 noon. During School term time, the Sunday School meets during the morning service every Sunday. A mid-week meeting for Bible study and prayer is held every Thursday at 7.00pm.

Communion Services

The Sacrament of the Lord's Supper is dispensed to the congregation twice each year – on the third Sunday in April and on the first Sunday in November. The Sacrament is preceded by a series of preparatory services on Thursday, Friday, and Saturday evenings. The Communion Season closes with a Service of Thanksgiving on the Monday Evening. There is provision for Gaelic worship during the Communion Season.

Achievements and Performance

Sabbath services are usually held regularly in the Church at Garrabost with approximately 25 morning attendances. The mid-week meeting is attended by approximately 10 worshippers.

The Communion Season, in April and November, is an important feature of congregational life with services being conducted by a visiting Minister and many visitors in attendance. Attendance at the main Communion Service on the Sunday morning is roughly 50.

The vacant manse continued to be let in the year to 31 December 2023.

**Knock Parish Church of Scotland
SC014492**

Independent Examiner's Report to the Trustees of Knock Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 to 10.

Respective responsibilities of the 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 my 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 explanation 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 aspect 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 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 accounts to be reached.



Name: Jayne Macdonald CA

Address: 22 Aignish, Point, Isle of Lewis, HS2 0PB

Date: 25-03-24

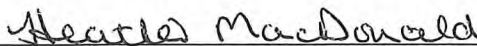
Knock Parish Church of Scotland
Statement of Balances
Year ended 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank Balances					
Bank balances B/F at 1 January 2023	62,313.68	0.00	0.00	62,313.68	65,711.03
Movement in year					
Surplus/(deficit for year)	2,315.12	0.00	0.00	2,315.12	(3,397.35)
Bank balances C/F at 31 December 2023	<u>64,628.80</u>	<u>0.00</u>	<u>0.00</u>	<u>64,628.80</u>	<u>62,313.68</u>
Investments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Assets					
Gift Aid Receivable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Liabilities					
Outstanding loan	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

The accounts were approved by the Kirk Session and Deacons' Court on

For and on behalf of the Kirk Session and Deacons' Court:

 **Session Clerk**

 **Treasurer**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2022 £	Total 2023 £	Total 2022 £
3. Analysis of donations					
Offerings (non Gift Aid)	8,369.00	0.00	0.00	8,369.00	8,276.15
Offerings (Gift Aid)	6,445.00	0.00	0.00	6,645.00	10,728.00
Tax recovered on above	3,091.64	0.00	0.00	3,091.64	3,168.05
Open plate offerings	1,715.00	0.00	0.00	1,715.00	901.00
	<u>19,620.64</u>	<u>0.00</u>	<u>0.00</u>	<u>19,620.64</u>	<u>23,073.20</u>

4. Analysis of Payments

Costs of Generating Funds

Offering envelopes	224.56	0.00	0.00	224.56	237.79
	<u>224.56</u>	<u>0.00</u>	<u>0.00</u>	<u>224.56</u>	<u>237.79</u>

Charitable activities

Ministries and Mission allocation	7,769.43	0.00	0.00	7,769.43	19,420.50
Presbytery dues	0.00	0.00	0.00	0.00	774.00
Pulpit supply	4,686.40	0.00	0.00	4,686.40	1,590.90
Communion Expenses	270.84	0.00	0.00	270.84	60.50
Fabric Repairs (General Fund)	3,645.62	0.00	0.00	3,645.62	2,332.43
Heat and light	3,650.83	0.00	0.00	3,650.83	6,175.58
Insurance	2,019.35	0.00	0.00	2,019.35	972.97
Outreach & Sunday School	426.16	0.00	0.00	426.16	300.00
Rates	0.00	0.00	0.00	0.00	0.00
	<u>22,468.63</u>	<u>0.00</u>	<u>0.00</u>	<u>22,468.63</u>	<u>31,626.88</u>

Governance costs

Independent examiner's fees	300.00	0.00	0.00	300.00	300.00
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Other payments

Sundry expenses	562.33	0.00	0.00	562.33	945.88
Bank charges	0.00	0.00	0.00	0.00	0.00
	<u>23,555.52</u>	<u>0.00</u>	<u>0.00</u>	<u>23,555.52</u>	<u>33,110.55</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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) was £37,032.