

**The Church of Scotland**  
**Kilwinning: Mansefield Trinity**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR YEAR ENDING 2023**

**Congregation No: 120674**

**Charity No: SC 016499**

## Reference and Administrative Information

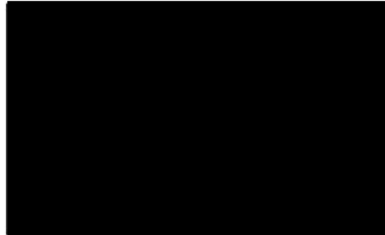
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Charity Name: Kilwinning: Mansefield Trinity Church

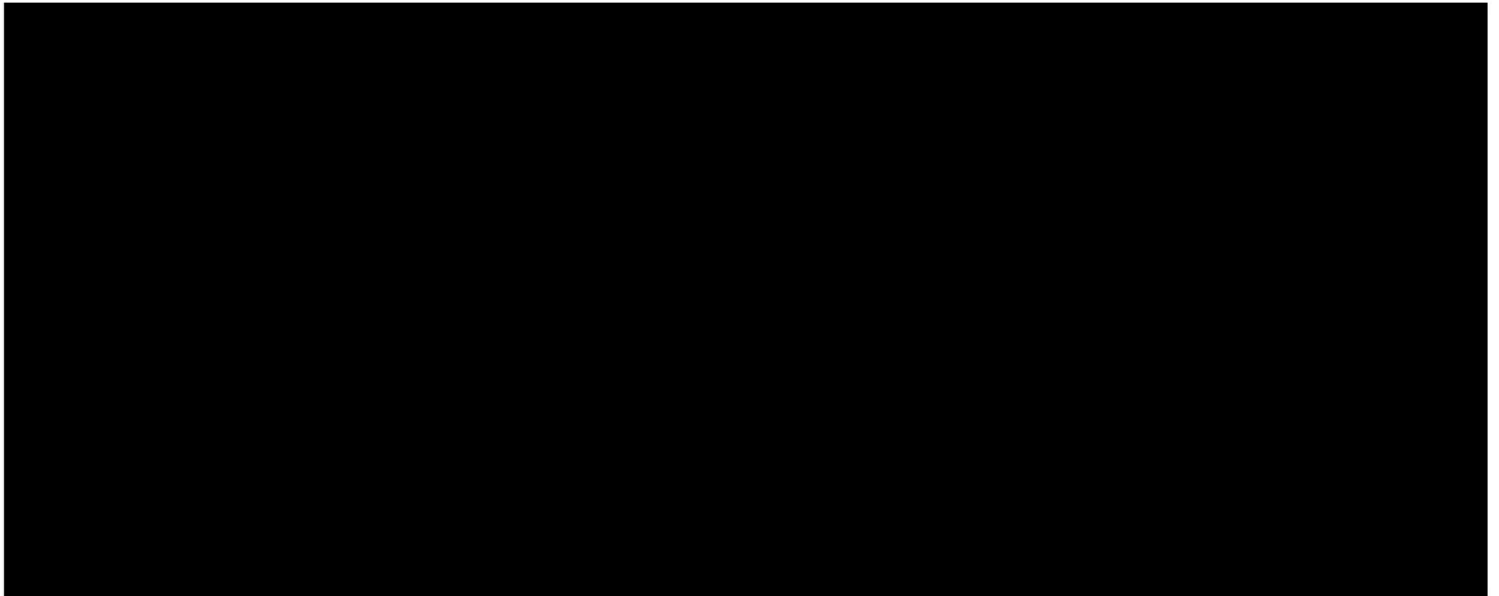
Charity Registration Number: SC 016499

Congregation Reference No: 120674

Contact Address:



## Trustees



## Bankers

### Branch closed 23<sup>rd</sup>. November 2023

Virgin Money (formerly Clydesdale Bank)  
151 High Street  
Irvine  
KA12 8AD

Currently banking with Virgin Money, Kilmarnock.

This involves a round trip of approximately 40 miles. A banking hub may open in Kilwinning and we will continue to use the facilities in Kilmarnock until further information is available regarding the proposed bank hub in Kilwinning.

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Unitary 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 a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

## **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.

Regular Sunday morning worship at 11.00am. Guild, Choir, Boys' Brigade, and Knit and Natter..



## **Achievements and Performance**

**Membership** – The roll of members now stands at 147 including 28 on the supplementary roll.

**Morning Worship** – The average attendance each week is between 25 and 35. The Sacrament of the Lord's Supper is celebrated four times per year. On Christmas morning and Christmas Eve we have family services. Members of the Congregation take part in the morning service, reading the scripture lesson.

**Sunday School and Creche** – There has been no Sunday School or Creche following the pandemic. We have a girl of nine years who does attend Church with her Gran most Sundays. We would like to see younger families attending the Church and this could generate young people and the Sunday School could restart.

**Guild** – We have 25 members and an average attendance of 21 at our meetings. We meet on the first and third Thursdays of the month. In 2023 five of our members attended an event organised by Ayrshire Guilds Together and two of our members attended the Guild Annual meeting in Edinburgh. We have had a varied programme and look forward to the second half of our session.

**Choir** – continue to take part in weekly services and meet prior to morning worship.

**Boys' Brigade** – there are 39 young people across all of the sections and eight registered leaders/helpers. All sections meet on Monday evenings with activities undertaken to achieve their badges for presentation in May. The older sections take part in North Ayrshire Battalion competitions such as chess, Bible knowledge and ten pin bowling throughout the session. We have six boys heading off to Battalion camp in July.

**Fund-raising** – we have had two fashion shows and our Knit and Natter group had a table at the local primary school's Christmas Fayre.

**Knit and Natter** – each week there are approximately 10 of us meet in the foyer. We undertake various projects that we have been asked to knit for. Not all of us knit or crochet and those who don't enjoy the company and natter.

## **Financial Review**

The principal source of income is from the weekly offerings and other donations in which there has been a 7.6% decrease overall, comprised of a 14.33% decrease in Non Gift Aid and 4.07% decrease in Gift Aid contributions compared with 2022's income. Open Plate and non specific donations showed a decline of 15.28%. Tax recovered from HMRC showed a 12.10% decrease. These figures appear bleak, but some members who Gift Aid have increased their contributions, which represents a considerable support given the prevailing economic circumstances from which we are all suffering.

When all places of worship were closed in March 2020, it was decided to transfer £12,000 from our reserve funds held by the Church of Scotland to help meet running costs, e.g. heating, insurance etc. Similarly in 2022 it was decided to transfer another £12,000, mainly due to increased expenditure on CCTV and other maintenance costs. It was agreed to transfer a further £12,000 in 2023. In the bank at 31<sup>st</sup> December 2023 the locally held funds were £6,530. This would have been a deficit of £5,470 if the £12,000 had not been transferred.

The Session made a conscious decision not to fund raise in 2022 due to the economic pressures on individuals, given the age profile of the congregation. In 2023 fund raising recommenced with two fashion shows, a table at the local primary school's fayre, a book sale and quiz which in total raised £1,130. Gift Aid income was £4,721. Some members have increased their contributions, and some have switched from Non Gift Aid to Gift Aid.

## **Reserves 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 £8,092. This represents more than six months expenditure.

**Year ended 31 December 2023**

**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, Pro Temp.

Signed 

Date .....13<sup>TH</sup> February.....



**Kilwinning: Mansefield Trinity Church**  
**SC O16499**  
**Report of the Independent Examiner**

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**Independent Examiner's Report to the Trustees of Kilwinning: Mansefield Trinity Church**

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 7 to 12.

**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

1. Which gives me reasonable cause to believe that in any material respect the requirements;

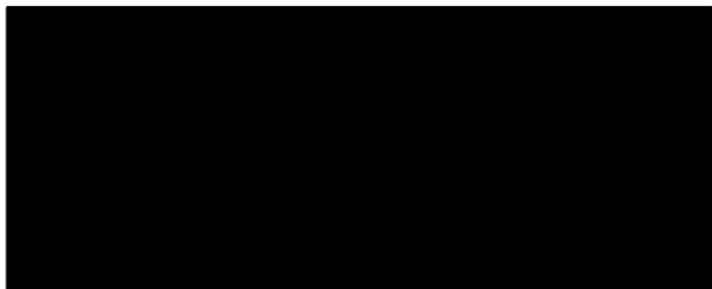
- To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 P Accounts Regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Signature;

Address:



Date: 21/2/2024

**Kilwinning: Mansefield Trinity Church**  
**Receipts and Payments Account**  
**Year Ended 31st December 2023**

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	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>				
Donations <b>Note 3</b>	33,932		33,932	36,783
Activities for Generating Funds	1,130		1,130	0
Bank & Deposit Interest	246		246	89
Organisations Income	7,164		7,164	6,019
Investment Income	3,661		3,661	3,356
Rental of premises	0		0	0
Gas/Electricity Rebate	0		0	0
Other Receipts *	33		33	5
<b><u>Total Receipts</u></b>	<b>46,165</b>	<b>0</b>	<b>46,166</b>	<b>46,252</b>

\* Other Receipts: Coin A Day £32.50.

Activities:- Fashion Shows, £706, Fayre Table, £352, Books £40, Quiz, £ 32.

<b><u>Payments</u></b>	<b>Note 4</b>			
Cost of generating funds		212	212	201
Charitable activities		59,570	59,570	58,916
<b><u>Total Payments</u></b>		<b>59,782</b>	<b>59,782</b>	<b>59,117</b>
<b><u>Excess of Receipts over Payments</u></b>		<b>-13,617</b>	<b>0</b>	<b>-12,865</b>

**Kilwinning: Mansefield Trinity Church**  
**Statement of Balances**  
**At 31st December 2023**

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
<b><u>Bank &amp; Deposit Balances</u></b>	£	£	£	£
Bank & Deposit Balances brought forward	29,147	761	29,908	42,010
<b><u>Movement in Year</u></b>				
Excess of Receipts over Payments for the year	-13,616		-13,616	-12,865
Bank & Deposit Balances carried forward	15,531	761	16,292	29,145
Investments at Cost				
Church of Scotland Investors Trust	125,383		125,383	125,383
Growth Fund (Market Value £177,867.47)				

The Accounts were approved by the Kirk Session on 13th. February 2024.

For and on behalf of the Kirk Session.

Session Clerk, Pro Temp.

Treasurer



**Statement of Balances****Notes to the Accounts****1. Trustee Remuneration and Related Party Transactions**

██████████ who is a member of the Kirk Session, received £2,307.12 for providing her services as cleaner during the year.

██████████, Session Clerk, receives no remuneration for being Church Officer and Hall Keeper.

**2. Movements in Funds**

	At 1st Jan 2023	Receipts	Payments	Transfers	At 31st Dec 2023
<b>Unrestricted funds</b>	£	£	£	£	£
Deposit Fund C of S	12,953	246	0	12,000	1,198
Fabric Fund	364	0	0	0	364
* General Purpose Fund	9,794	38,755	54,019	12,000	6,530
Sunday School	650	1	0	0	651
Guild	1,110	1,461	1,195	0	1,377
Boys Brigade	3,688	5,701	4,567	0	4,822
Messy Church	588	1	0	0	589
	<u>29,147</u>	<u>46,165</u>	<u>59,781</u>	<u>12,000</u>	<u>15,532</u>

**Restricted funds. Accounts closed by Bank, Ring Fenced in General Purpose Fund**

* Youth Fund	403	0	0	0	403
* Organ Repair Fund	358	0	0	0	358
	<u>761</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>761</u>

Total Funds	<u>29,908</u>	<u>46,165</u>	<u>59,781</u>	<u>12,000</u>	<u>16,292</u>
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**Note on Unrestricted Funds**

Deposit Fund and Growth Fund are held by Church of Scotland

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

General Purpose Fund: These funds are available for General use.

\*Both Ring Fenced Funds were closed by the bank and transferred to Church General Account.

Total £761.

Due to bank closure Sunday School Funds, £651.05 and Fabric Fund, £364.40, were transferred to Church General Account.

General Fund. To bank cash etc. now means a round trip of almost 40 miles.

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
<b>3. Analysis of Donations</b>	£			£
WFO Scheme (non Gift Aid)	8,062			9,410
Gift Aid Donations	19,082			19,892
Tax Recovered on Gift Aid Donations	4,721			5,371
Ordinary Offerings (Open Plate)	810			953
Other Offerings, Donations etc, Note 1	825			977
Pulpit Supply Claim, Minister's accident	420			180
Bank Correction	11			0
	<u>33,932</u>			<u>36,783</u>

Note 1; Women's Guild £200, BB's £100, OES £30, Funeral £50, Tea £415, Other £30,

Note;- Due to bank closure no cash was banked in December.

To access nearest bank is a round trip of almost 40 miles

#### 4. Analysis of Payments

##### Costs of generating funds

Offering envelopes	212	201
	<u>212</u>	<u>201</u>

##### Charitable activities

Giving to Grow	30,076	28,506
Presbytery Dues	799	410
Minister's Other Expenses, Note 1	0	0
Manse Council Tax.	2,303	2,197
Pulpit Supply	820	488
Other staffing costs, Organist & Cleaner	5,271	5,780
Fabric repairs and maintenance, Note 2.	4,538	5,915
Telephone and broadband	401	413
Outreach	352	336
Heat and light	4,070	4,069
Insurance	2,217	2,020
Organisations Expenses	5,762	5,681
Printing, stationery and postage	754	443
IT	0	220
CCLI	422	393
Garden maintenance, Note 3	970	950
Manse, Note 4	449	555
Gas Contract	252	252
Other Expenses, Note 5.	114	289
	<u>59,570 #</u>	<u>58,917</u>

Total Expenditure	<u>59,781 #</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,118</u>
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Note 1; Minister does not claim for Travelling Expenses. [REDACTED] had a road traffic accident on 21st. April 2023 and was not allowed to drive for 9 months. Mileage 474.5 @ 45 p/mile = £213.53.

Note 2; Car Park Gate £1,450, Fence, £1,300, PAT checks £582,  
DWT Electrical £755, Projector Bulb £178.31

Note 3; Invoice not presented until late December 2022, previous year's payment.

Note 4; Repairs to heating system and new PCB installed.

Note 5; L & W £ 84, Communion Cups, £29.99.

## **5. Minister's Stipend**

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 maximum stipend (in the fifth and subsequent years) £37,032.

## **6. Collections for Third Parties**

A collection was made at the Christmas Eve Service in 2022 for the Children's Society, amounting to £92.

This appears in 2023 Annual Accounts, as the cheque was not cleared before 31st. December 2022.



Funds held on behalf of the Congregation  
By the Church of Scotland General Trustees

	2023	2022
<u>CONSOL. FABRIC FUND REVENUE ACCOUNT</u>		
Credit Balance at 31st December	5,690	3,615

CONSOL. FABRIC FUND CAPITAL ACCOUNT

Credit Balance at 31st December	0	5,587
Transferred to Consolidated Fabric Fund Deposit Account		

CONSOL. FABRIC FUND DEPOSIT FUND

Credit Balance at 31st December	53,498	47,748
£5,749.94 transferred into this account from Capital Account		

Last year the statement showed the CFF capital fund invested in the 55 Mixed Investment Fund. This Mixed Investment Fund was invested 50% in Growth Funds, 25% in Income Funds and 25% on Deposit (cash). The statement showed the number of shares held in the 55 Mixed Investment Fund, but didn't detail the number of units held in the underlying Growth, Income and Deposit funds.

The funds were transferred to the separate Growth, Income and Deposit funds on the same basis of allocation as they were invested in the mixed fund (50:25:25).

And so this year the statement is split across the three separate funds, giving the units and market value held in the Growth and Income funds, and the cash held on Deposit.

	Account	2023 Units	Cost	Market Value	2022 Cost
55 Consol. Fabric Fund Cap.		0	0	0	5,587.00
Growth Fund	661206745	689	2,184.69	4,016.87	
Income Fund	661206746	187	1,616.69	2,049.52	
Deposit Fund	661206747		49,696.51	49,696.51	
Totals			53,497.87		47,747.93
56 Cons. Fabric Fund Cap. (II)			53,497.87	47,747.93	

# Kilwinning Mansefield Trinity Budget for 2024

Income	£	Expenditure	£
Offerings	31,000	Giving to Grow	27,606
Donations	300	Organist	3,180
Hall Lets	0	Cleaner	2,700
Fundraising	1,500	Photocopier	800
Other	500	Heating & Lighting	5,700
HMRC	5,000	Phone & Broadband	1,000
Investments	3,800	Insurance	2,420
Cash in Bank	6,530	Fabric	3,000
Deficit	3,236	IT	600
		CCLI	460
		Presbytery Dues	800
		Manse Council Tax, etc.	2,700
		Other, Compassion, etc.	900
<b>Total Income</b>	<b>51,866</b>	<b>Total Expenditure</b>	<b>51,866</b>

Note, investigations are ongoing regarding the installation of a new audio and visual system due to the current one being beyond repair. Funds are available in investment funds held by Church of Scotland.