

The Church of Scotland

Portree Parish Church



RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

Congregation No: 422305

Charity No: SC000416

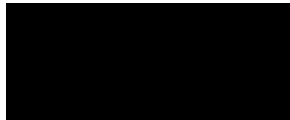
Reference and Administrative Information

Charity Name: Portree Parish Church

Charity Registration Number: SC000416

Congregation Reference No: 422305

Contact Address:



"Easan Dubh"
3A Balmeanach, Braes
Portree
IV51 9NH

Trustees

Trustees for the period 01 January 2022 to 02 March 2023 are listed in Appendix 2

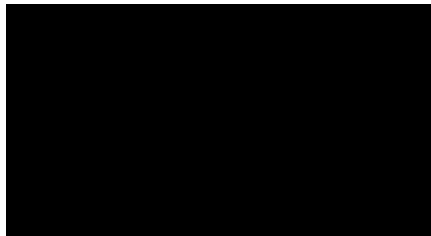
Principal Office-bearers

Minister : Rev. Sandor Fazakas

Session Clerk :

Clerk to the Board :

Church Treasurer :



Independent Examiner

Donald Rankin

Bridge Road

Portree

Isle of Skye

IV51 9ER

Bankers

Royal Bank of Scotland Plc

Bank Street

Portree

Isle of Skye

IV51 9BX

Trustees' Annual Report

Year ended 31 December 2022

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets 6 times in a year. The Congregational Board is responsible for the efficient and effective government of church finances. The Kirk Session which meets 6 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 and various ecumenical bodies in Scotland and beyond.

2022 was the first year since 2020 with no enforced church closures due to the Coronavirus Pandemic

Gradually, Portree Parish Church of Scotland has been returning, step by step, to the pattern of worship which operated prior to April 2020. Services of worship are again held each Sunday at 11.00 a.m. and 6.00 p.m. with regular attendance at these being in the region of 40-50 and 18-25 respectively. Communion was celebrated at services held on Easter Sunday, Pentecost Sunday, the first Sunday in August and the third Sunday in November. A Preparatory Service was held on an evening during the week prior to each Communion Service. Due to the unavailability of a Gaelic speaking minister, no Gaelic services were held during the year.

For younger persons, the Sunday School resumed in late 2022, meeting on Sundays at 11.00am. The group meets initially in the church before moving to the Church Hall. For parents of those children attending Sunday School, a crèche facility is available during Sunday morning worship. These groups are organised and staffed by members of the congregation who operated within the regulations laid down in accordance with the Church of Scotland Safeguarding policy.

Trustees' Annual Report (Continued)

Year ended 31 December 2022

Objectives and Activities (Continued)

From March 2022, the Ladies' Bible Study group resumed its pattern of weekly meetings in the Church Hall. A Prayer Fellowship Service was held each Tuesday evening throughout the year.

When circumstances permitted, the minister conducted short services of worship for the residents of Home Farm Nursing Home and, until its closure, Budhmoor House Care Home. The minister was assisted at these by members of the congregation. Later in the year, the minister resumed pastoral visits to members of the congregation and to patients in Broadford and Raigmore Hospitals.

At a meeting of the Congregational Board the decision was taken that from the start of March the Church Hall should once more be made available for use by community groups. The enforced closure of the Church Hall was a source of great, but understandable, disappointment to those who had used its facilities previously. The closure also resulted in a considerable detrimental effect on church finances due to the loss of rental income.

Achievements and Performance

While the normal pattern of services and meetings have now resumed, certain changes introduced as a consequence of Covid guidelines have continued. Weekly Offerings are collected as members arrive at church thereby dispensing with the need for a communal plate to be passed around the congregation. No Weekly Intimation Sheets, Hymn books or Pew Bibles are issued to members of the congregation. Instead, before the start of the service the intimations and Order of Service are projected on the wall for the information of those in attendance. These are also detailed by the minister at the start of worship. Hymn lyrics and the text of the Bible readings are also projected for the benefit of the congregation. A rota of members of the congregation are responsible for the reading of the Bible passages. We are greatly indebted to one of our Elders who produces these projection slides on a weekly basis. One positive outcome of the hymn lyric projection is the noticeable difference in the quality of singing, with the congregation looking up towards the projection rather than down to a hymn book.

The requirement for stringent hygiene conditions prevented the use of the Common Cup at Communion Services. In its place, before the congregation arrived for the service, an individual plastic, disposable glass and a sealed container of Fellowship Cup was placed at each seat. Members of the congregation were asked to bring their own piece of bread, although individual sealed pieces of bread were available for those who came without.

Since the resumption of services in the church, Kirk Session had arranged for the cleaning and sanitising of the building before each service took place. This practice not only made for the safest possible conditions in the building, but also gave the congregation confidence to return to worship. These arrangements were also applied for funeral services held in the church.

These cleaning procedures were carried out by external contractors and came at a considerable cost to the church. They continued until the end of November when the decision was taken that the cleaning and sanitising would take place only before Sunday worship.

Kirk Session met throughout this period via Zoom which allowed us to discuss the various guidelines issued by the Scottish Government and the Church of Scotland and to ensure the safest possible conditions operated in the church. The Elders are to be congratulated on all the work done during the period of the Covid emergency.

Trustees' Annual Report (Continued)

Year ended 31 December 2022

Achievements and Performance (Continued)

When the regulations regarding the wearing of face coverings in churches was relaxed, our congregation was encouraged to continue with the practice of wearing them in our sanctuary. This continued until late November when it was left to the decision of individual worshippers whether they wore such a covering. Despite all the regulations and restrictions, those who attended any services agreed that, whilst church was not quite what it was pre-Covid, it was wonderful to be able to praise the Lord and give thanks for his blessings inside His house.

Regrettably, as was the case in 2020 and 2021, the normal weekday opening of the church to visitors during the summer months was not possible. Each year, this feature of church activity would normally have attracted over 3,000 visitors who could come in to sit and meditate or pray using the prayer cards provided, or simply admire the interior of our church. We hope to be able to open the church to visitors again during the summer months of 2023.

The removal of the restrictions on the number of persons allowed in the church meant that our traditional arrangements for Remembrance Sunday could once more take place. The Minister led the Service of Remembrance at the War memorial in Somerled Square which involved the laying of wreaths by representatives of churches and other local organisations. After this, members of the organisations involved in the parade and two-minute silence in the Square came into the church for the Remembrance Service.

Kirk Session considered that a Christmas Eve Watchnight Service should be arranged for the evening of 24 December although this was planned for 7.00 pm rather than the traditional 11.00 pm.

This service of Readings and Carols attracted a large congregation of church members, their families and other members of the local community.

It has always been a tradition of our church that a retiral collection in aid of a local charity is taken at this service. This year the charity chosen was Skye & Lochalsh Mental Health Association *Am Fasgadh* and a total of £400 was raised for this worthy cause.

Opportunities for charitable giving took place throughout the year with a total in excess of £3,200 being raised for local, national and international charities.

Production of the Church magazine continued throughout 2022 with three editions being published online and hard copies made available to members of the congregation. These contained messages from the Minister, Session Clerk and Treasurer, as well as many contributions from members of the congregation. Copies were also distributed to hospitals and care homes on the island.

Skye & Lochalsh Community Foodbank has for more than three years been given accommodation in the Church Hall for the storage of food and the preparation of food parcels to be delivered to the most needy in the community. The number of parcels distributed has increased annually and has shown an enormous increase this year. The foodbank is extremely grateful to all those who have demonstrated their Christian generosity in donating food for those less fortunate.

A highlight of the year was the visit to our church on 24 July by the Rt. Rev Dr. Iain Greenshields, Moderator of the General Assembly of the Church of Scotland, who preached at both morning and evening services. The attendance at these services included many worshippers from other congregations across the island.

Trustees' Annual Report (Continued)

Year ended 31 December 2022

Financial Review

During the periods of lockdown throughout the Covid crisis we were extremely fortunate to have so many members of the congregation giving directly to the church via Standing Orders through their banks. It was also very encouraging to have several members taking out new Standing Orders or sending cheques to the Treasurer to be deposited in our church accounts.

Nevertheless, there was a considerable impact on our financial position.

The major fall in weekly income was from those of the congregation who gave via the Open Plate or FWO not linked to Gift Aid.

The income from Open Plate has shown a tremendous increase during 2022. The reopening of the Church Hall for use by community groups has led to an increase in revenue from rental fees and the Church once more being used for funeral services has increased the number of donations received.

The principal source of income for Portree Parish Church is the weekly offerings given via the Freewill Offering envelopes, the Gift Aid scheme and the Open Plate.

Compared with the givings for 2021, donations through FWO fell by 2.1% to £7,361 ; those linked to Gift Aid fell by 7.4% to £33,029 while those through the Open Plate rose by 22.4% to £4,510.

Overall givings via FWO, Gift Aid and Open Plate have, compared with the corresponding total for 2021, show a decrease of 4.2%. Some of this decrease can be accounted for by some members now being physically unable to return to church services or who are now deceased . It is earnestly hoped that through the wonderful generosity of our congregation this downward trend will be reversed in 2023.

As for any congregation, Gift Aid donations provide an invaluable means of raising extra income - at no additional cost to the donors. For the 12-month period from 1 October 2021 to 30 September 2022 the church was able to reclaim from HM Revenue and Customs the sum of £11,144.

The number of members of the congregation giving via the Gift Aid scheme stands at 42. It is hoped that all others who contribute to the church and who pay income tax (even on pensions) will make a commitment to link their givings to Gift Aid. Forms for this are available in the Front Vestibule and anyone requiring further information should contact the Church Treasurer.

Portree Church continues to address all works required to maintain or improve the condition of all its properties. Those matters raised in the Quinquennial Report of 2016 and also in our own Risk Assessment procedures carried out in 2019 have been addressed on a priority basis whenever sufficient funding has become available.

During 2022 the legally required annual inspection of all portable electrical appliances in the Church and the Church Hall was again carried out by a fully qualified electrician. In addition, the gas boilers and gas cooker in the church and Church Hall were serviced and certified as safe by a Gas Safe registered plumber.

An integrated heat and smoke detector system was installed in the Church Manse to comply with current legislation

Trustees' Annual Report (Continued)

Year ended 31 December 2022

Financial Review (Continued)

Despite expenditure exceeding income during 2022, Portree Church has still met all its financial commitments although this has meant using up a considerable portion of its financial reserves. Upkeep of our beautiful buildings and the increasing costs of fuel for heating and lighting make heavy demands on church finances. Unforeseen eventualities can make quick and sizeable inroads into reserves. It

is hoped that members of the congregation continue to show their support for the Church and its work.

2022 has been another testing year for all churches and Portree Parish Church looks forward in 2023 to continue its influence in, and contributions to, the Parish.

Reserves Policy

It is the Trustees' policy to hold reserves of at least six months' expenditure excluding restricted funds. At the year end the Church held unrestricted cash funds of £65,628 of which £13,951 had been designated for the Fabric Fund. The remaining balance of £51,677 represents approximately 9 months' expenditure and conforms to this policy. The additional reserves allow the Congregational Board to consider a further programme of fabric repair and maintenance in the church properties.

The Church also holds £21,041 of restricted funds which have been provided for the purposes specified in Note 2 on Page 12 of this document.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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

Date02 March 2023.....

Portree Parish Church

SC000416

Independent Examiner's report to the Trustees of Portree Parish Church

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with 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) 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 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 items or disclosures in the accounts, and seeking explanations from the trustees concerning any such items. 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 Regulations 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulations 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 : Donald Rankin

Address : Bridge Road
Portree
Isle of Skye
IV51 9ER

Signature

Date 07/03/2023

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Portree Parish Church
Receipts and Payments Account
Year ended 31 December 2022

		Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	56,995.26	7,113.92	0.00	64,109.18	63,604.33
Legacies		0.00	0.00	0.00	0.00	0.00
Activities for Generating Funds		229.07	0.00	0.00	229.07	508.62
Bank & Deposit interest		145.18	43.95	0.00	189.13	8.82
Investment income		0.00	0.00	0.00	0.00	0.00
		<u>57,369.51</u>	<u>7,157.87</u>	<u>0.00</u>	<u>64,527.38</u>	<u>64,121.77</u>
Rental of Church Hall		2,800.00	0.00	0.00	2,800.00	130.00
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		0.00	0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees		0.00	0.00	0.00	0.00	0.00
Other Receipts		1,399.50	0.00	0.00	1,399.50	1,394.20
<u>Total Receipts</u>		<u>61,569.01</u>	<u>7,157.87</u>	<u>0.00</u>	<u>68,726.88</u>	<u>65,645.97</u>
<u>Payments</u>						
Costs of generating funds	4	255.96	0.00	0.00	255.96	260.00
Charitable activities		66,753.84	4,189.67	0.00	70,943.51	63,863.43
Governance costs		0.00	0.00	0.00	0.00	0.00
<u>Total Payments</u>		<u>67,009.80</u>	<u>4,189.67</u>	<u>0.00</u>	<u>71,199.47</u>	<u>64,123.43</u>
Excess of Receipts over Payments for the year before transfers		-5,440.79	2,968.20	0.00	-2,442.59	1,522.54
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		<u>-5,440.79</u>	<u>2,968.20</u>	<u>0.00</u>	<u>-2,442.59</u>	<u>1,522.54</u>

Portree Parish Church
Statement of Balances
at 31 December 2021

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	71,069.07	18,072.47	0.00	89,141.54	87,619.00
Movement in year:					
Excess of Receipts over Payments for the year	-5,440.79	2,968.20	0.00	-2,472.59	1,522.54
Bank & deposit balances carried forward	<u>65,628.80</u>	<u>21,040.67</u>	<u>0.00</u>	<u>86,668.95</u>	<u>89,141.54</u>
<u>Investments at market value</u>					
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Assets</u>					
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Liabilities</u>					
None	<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 Congregational Board on 02 March 2023

For and on behalf of the Kirk Session and Financial Board

_____ **Session Clerk**

_____ **Treasurer**

Portree Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 5 trustees received reimbursement of expenses incurred totalling £8,795.59

	£
This was made up as follows :-	
Minister's Travelling Expenses	1,871.70
Council Tax for Manse	2,912.07
Minister's Telephone Expenses	1,272.64
Reinbursement of expenses for 4 Trustees	2,739.18

No payment was made to any person connected to a Trustee.

2. Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
Designated Fabric Fund	15,783.14	4,029.11	5,860.40	0.00	13,951.85
General Fund	18,659.87	57,460.22	61,149.40	0.00	14,970.69
Direct Reserve Fund	36,626.06	79.68	0.00	0.00	36,705.74
	<u>71,069.07</u>	<u>61,569.01</u>	<u>67,009.80</u>	<u>0.00</u>	<u>65,628.28</u>
Restricted funds					
Church Renovation Fund	18,072.47	7,157.87	4,189.67	0.00	21,040.67
	<u>18,072.47</u>	<u>7,157.87</u>	<u>4,189.67</u>	<u>0.00</u>	<u>21,040.67</u>
Endowment funds					
No endowment funds held	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total funds	<u><u>89,141.54</u></u>	<u><u>68,726.88</u></u>	<u><u>71,199.47</u></u>	<u><u>0.00</u></u>	<u><u>86,668.95</u></u>

Purposes of Designated Funds

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

General Fund : This fund is used for regular church payments and commitments.

Direct Reserve Fund : This fund has been set up to benefit from higher interest rates.

Purpose of Restricted Funds

Renovation Fund : This is a fund to assist with the cost of major building improvements (As listed in Architects Reports of December 2016) and items identified in the Risk Assessment procedures.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	7,361.50	0.00	0.00	7,361.50	7,520.00
Gift Aid Donations	33,029.10	3,680.00	0.00	36,709.10	39,033.00
Tax Recovered on Gift Aid Donations	11,144.16	0.00	0.00	11,144.16	12,055.01
Ordinary Offerings (Open Plate)	4,510.50	0.00	0.00	4,510.50	3,684.02
Other Offerings, Donations etc	950.00	3,433.92	0.00	4,383.92	1,312.30
	<u>56,995.26</u>	<u>7,113.92</u>	<u>0.00</u>	<u>64,109.18</u>	<u>63,604.33</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0.00	0.00	0.00	0.00	0.00
Offering envelopes	255.96	0.00	0.00	255.96	260.00
	<u>255.96</u>	<u>0.00</u>	<u>0.00</u>	<u>255.96</u>	<u>260.00</u>
Charitable activities					
Ministries & Mission allocation	37,667.00	0.00	0.00	37,667.00	36,080.00
Presbytery dues	1,303.00	0.00	0.00	1,303.00	1,429.00
Minister's expenses	1,871.70	0.00	0.00	1,871.70	1,200.00
Pulpit supply	0.00	0.00	0.00	0.00	0.00
Fabric repairs & maintenance	5,860.40	0.00	0.00	5,860.40	7,031.64
Council Tax	2,912.07	0.00	0.00	2,912.07	2,826.30
Heat and light	8,045.03	0.00	0.00	8,045.03	7,535.51
Insurance	2,813.89	0.00	0.00	2,813.89	2,716.69
Church office expenses	1,272.64	0.00	0.00	1,272.64	1,172.70
Organ & music	0.00	0.00	0.00	0.00	0.00
Printing, stationery and postage	2,876.59	0.00	0.00	2,876.59	1,929.58
Donations	440.00	4,189.67	0.00	4,629.67	1,021.00
Junior Church	37.97	0.00	0.00	37.97	0.00
Other expenses	1,653.55	0.00	0.00	1,653.55	921.01
	<u>66,753.84</u>	<u>4,189.67</u>	<u>0.00</u>	<u>70,943.51</u>	<u>63,863.43</u>
Governance costs					
Independent examiner's fees	0.00	0.00	0.00	0.00	0.00
Other payments					
Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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 £28,700 and the maximum stipend in the fifth and subsequent years £35,269

	2022	2021
	£	£
6. Collections for Third Parties		
Community Foodbank Lochcarron / Skye	1,500.00	-
DEC Ukraine Humanitarian Appeal	1,419.05	-
Earl Haig Fund Scotland	361.87	-
Embrace Middle East	40.00	-
Renal Unit at Broadford Hospital	-	721.00
Skye & Lochalsh Mental Health Association <i>Am Fasgadh</i>	400.00	-
Skye Cancer Care	908.75	300.00
	<u>4,629.67</u>	<u>1,021.00</u>

APPENDIX 1

FUNDS HELD ON BEHALF OF THE CONGREGATION

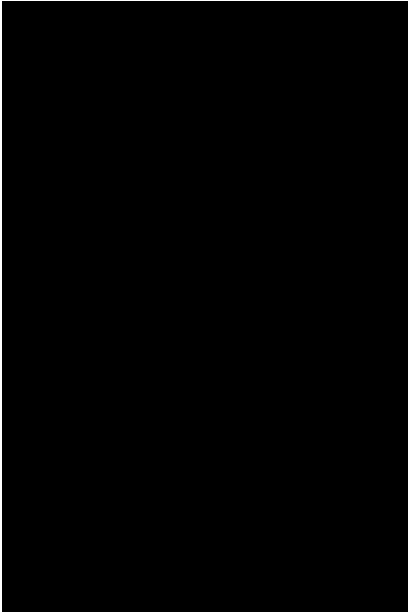
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022	2021
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>0.00</u>	<u>0.00</u>
Market Value of Balances at 31 December	<u>0.00</u>	<u>0.00</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>

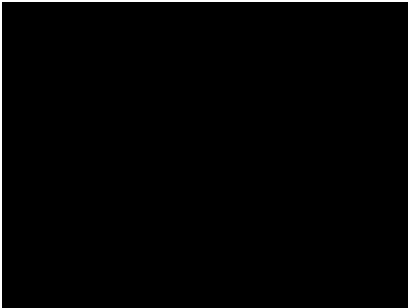
APPENDIX 2

Portree Parish Church - Trustees

Membership of Kirk Session : 1 January 2022 to 02 March 2023

	<u>Admitted</u>	<u>Ordained</u>
Rev. Sandor Fazakas (Moderator)		
		

Membership of Congregational Board : 1 January 2022 to 02 March 2023

	<u>Elected</u>	<u>Resigned</u>
		Feb 2022
		Jan 2023

Portree Parish Church

General Fund Budget

	2023	2022
Income :		
WFO Scheme (non Gift Aid)	7,500	7,360
Gift Aid Donations	33,100	33,030
Tax Recovered on Gift Aid Donations	11,000	11,140
Ordinary Offerings (Open Plate)	5,000	4,510
Other Offerings, Donations etc	1,500	950
	<u>58,100</u>	<u>56,990</u>
Rental of premises	3,500	2,800
	<u>3,500</u>	<u>2,800</u>
TOTAL ORDINARY GENERAL INCOME	<u><u>61,600</u></u>	<u><u>59,790</u></u>
Expenditure :		
Giving to Grow '23	35,861	-
Ministries & Mission allocation '22	-	37,670
Presbytery dues	1,526	1,300
	<u>37,387</u>	<u>38,970</u>
Minister's travel and car allowance	2,500	1,870
Fabric repairs & maintenance	6,000	5,860
Council Tax	3,060	2,910
Heat and light	9,000	8,050
Insurance	3,000	2,810
Church office expenses	1,500	1,270
Organ & music	0	0
Printing, stationery and postage	3,000	2,880
Offering envelopes	250	260
Other expenses	2,000	1,700
	<u>30,310</u>	<u>27,610</u>
TOTAL ORDINARY GENERAL EXPENDITURE	<u><u>67,697</u></u>	<u><u>66,580</u></u>
GENERAL FUND SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>-6,097</u></u>	<u><u>-6,790</u></u>