

GUERNSEY ST ANDREW'S IN THE GRANGE (CHURCH OF SCOTLAND)

(CONGREGATION REF. NO. 472423)

CONGREGATIONAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

Guernsey St Andrew's in the Grange (Church of Scotland)

Trustees' Annual Report

Year ended 31 December 2023

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014, which has been adopted for use also in Guernsey. The Trustees consider there is no requirement for an audit of the accounts.

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, and seeks to achieve this by inspiring the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witness, nurturing and serving communities. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Morning Worship is offered every Sunday at 10.30am with 'traditional' order. Worship includes the celebration of Communion on the first Sunday of each month, except for August when café-style services were held on an experimental basis. An Evening Service was held on the last Sunday of the month until March. Provision for children continues to be offered, when required. At the end of the year, online worship was in an advanced stage of development.

Although the congregation does not operate in a recognised 'Parish' setting, it has a strong sense and vision of involvement in the wider community, and as such, activities are directed not only at the congregation but seek to reach out into the community. The congregation readily welcomes non-members into its Church family life encouraging involvement in all groups and activities. The premises have again been well used by church groups, individuals and organisations such as a Childminders Group, a local choir, a Yoga Group, and a Tai Chi group as well as by charities for their committee meetings. A Heat Hub for the community was also offered during the winter.

Whilst the 'Churches Together in Guernsey' has been dormant for a few years the congregation values and continues to support ecumenical involvement and participate when opportunities arise and services have been held in conjunction with Bordeaux Methodist Church during the year.

The congregation continues to be positive about its place within the Church of Scotland, as well as the ongoing challenge of witnessing to Christ and His Gospel in what is a diverse and cosmopolitan island community. This is seen in many different ways, including the generosity of giving in terms of time, talents and money, as is reflected in the financial statements.

The response to the various appeals and special collections, over and above donations already made privately, are particularly heartening as they reflect a desire for the Church of Scotland to be seen to play its part in caring for those in need of support and to demonstrate its relevance as part of the community. This is also witnessed in the involvement of many members of the congregation across the island's voluntary sector. The Charities Committee keeps a watching brief on this aspect of the

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congregation's outreach, seeking to dispense the limited resources in the congregation's Charity Fund to areas where it will do most good and make the greatest difference, both locally and beyond. Members of the congregation supported the Guernsey Welfare Food Bank throughout the year and especially at Christmas, including money for heating vouchers. Many other local charities are also supported by the congregation volunteering their time and skills on an individual basis, including Safer, Go, Tumaini Fund, Street Pastors, Carers Guernsey, Victim and Witness Support Guernsey and the Guernsey Voluntary Service.

The Church joined the organisation Eco Congregation during the year, to help us focus on ways that we can become more environmentally conscious and small changes have already been made.

Achievements and Performance

A highlight of the year was a visit in November from the Moderator of the General Assembly Rt Rev Sally Foster-Fulton with her husband Rev Stuart Fulton. The Moderator, on a sabbatical from Christian Aid in Scotland, preached at morning worship on 26 November attended by the Bailiff and members of the Guernsey Christian Aid Committee. A lunch was served in 'afternoon tea style' afterwards and was much enjoyed by all those who participated.

This was Rev Justin Taylor's first full calendar year as Minister and he worked hard to ensure that the Church was in compliance with all Church requirements, together with the new Guernsey legislation affecting the Church, more of which can be found in the Structure, Governance and Management section below. He has also encouraged the Church to focus on its Vision and Mission for the future. A participative moderated event entitled Future Focus brought together many from the congregation on two Sunday afternoons in June to discuss a joint vision for moving the Church forward. A Place for Hope course was also undertaken by Kirk Session.

The Minister has also joined the Chaplaincy Team at the Hospital, become Chaplain at St John's Residential Home and become involved with the palliative care team at the hospital which has increased the Church's reach into the community. Additionally, he has joined the local committee of Christian Aid on which we now have two representatives. During the year, the regional Church Engagement and Fundraising Officer of Christian Aid presented the congregation with a certificate recognising the Church's partnership with Christian Aid.

Throughout the last twelve months, the congregation has sought to further develop and build on the work of the church, always with an eye on new ways and fresh approaches to being the community of faith it is called to be. There continue to be many challenges to that, but there are also encouraging signs, not least in the numbers at worship on a Sunday, the ready willingness to get involved in activities and the high profile and good reputation enjoyed by the congregation and the Minister and Kirk Session have been keen to try new ways of worship to try to broaden the appeal of the services.

The Church website was completely rewritten and relaunched during the year with the intention of more online worship in different forms being offered in the future, together with an increased presence on social media. These projects were at an advanced stage at the end of the year with a reflective service posted online for Christmas Day.

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The congregation voted to move to the Unitary Constitution in 2019. At the start of the year there were seven committees: Finance, Worship, Fabric, Pastoral Care, Communication, Fellowship and Charities. During the year a Mission Team was set up following the Future Focus event, and a Business Management Committee was set up to review the management of complex business before it is passed to Kirk Session. Although these committees are mainly led by members of Session, we always encourage non-Elders to get involved. The Business Management Committee comprises the Minister, the Treasurer, the Session Clerk and Deputy Session Clerk, and the Property Convenor with others being asked to attend depending on the matters to be discussed.

The Worship Team, which is made up of members of the congregation, has continued to develop its role in provision of services. The congregation accepts their leadership role for services and as such the team has become a valued and accomplished leader of Worship, with their participation in a service marking the King's Coronation and Liberation Day, and Remembrance Day being particular highlights. Following a well-attended Prayer Writing Course in the Spring, the team now also organise prayers at each Sunday morning worship.

The number of members of the congregation who enthusiastically volunteer to read the Bible and offer prayers on Sundays is very heartening. A Lent Study course was also well received.

A Bereavement Service was again held in December and was appreciated by those who attended. The children's service on Christmas Eve was well attended with much enthusiasm and excitement shown in the young congregation.

With few young people attending our church post-Covid, we run an ad-hoc Creche when appropriate. We continue to welcome young people to our church and always enjoy their participation in morning Worship.

Our Nativity Service took on a very different form from that of previous years with everyone in the congregation taking a part and wearing costume to various degrees. This was much appreciated by all who attended.

We continue to be proactive in exploring ways to encourage young people's regular attendance in our church, and recognise that this will be an area of priority for the coming year.

The Fabric Team were particularly busy during the year as the Quinquennial inspection of the Church's properties took place in February. The works identified as being required by the follow-up report were already in hand or had been dealt with. A problem with damp at the Manse, identified after the report, was dealt with.

The Fabric Team also looked at the impact of the effects on the Church of the Prevention of Discrimination (Guernsey) Ordinance, 2022, which came into force during the year, in relation to making the Church and Church Hall independently accessible to wheelchair users. Architects Lovell Ozanne were consulted and a plan to change the access to the Church Hall both from the back door and from the sanctuary of the Church was drawn up for which Building Control consent was being sought at the end of the year. Integral to the new arrangements is a platform lift for the Church Hall and an application to Rotary for funding for the lift (c.£10,000) from their Saffery Rotary Walk 2024 was successful and an amazing Christmas gift to the Church when the news came through on 22

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December. (However, under the terms of the grant we were not permitted to announce the good news until 17 January 2024.) Further fundraising for this project will follow. The Kirk Session has a renewed determination to increase use of the Church premises for the local community now that we are to be entrusted with this generous gift, effectively on behalf of the people of Guernsey.

The Pastoral Care Team continues to support the members of the congregation by visiting those in hospital and long-term care, providing pastoral support when needed.

On behalf of the Communications Team, the church magazine, the 'Kirk Quair', keeps everyone in the congregation informed of what work the church is doing in the community and beyond as well as the necessary details that keeps the weekly organisation of the church functioning smoothly.

The Fellowship Team organised a number of events during the year, many in aid of charities supported by the congregation. A Soup and Sweet lunch and cake sale after a Sunday service in February was held in aid of Leprosy Mission and raised £427.50, and congregational lunches were held to mark the King's Coronation and Liberation Day, Harvest and for the Moderator's visit. There was also a Christmas lunch at Les Cotils Christian Centre. These events were much appreciated and very well attended by members of the congregation. In addition, the bacon-buty breakfasts provided at the August café-style services were greatly enjoyed by those who participated.

The Charities Committee continues to meet quarterly to decide on Donations and Retiring Collections. The congregation continues to support a number of charities on a regular basis, most by monetary donation but also through the collection baskets in the Church for the Guernsey Welfare foodbank. There was a particular appeal for items for the Foodbank at the Harvest service. We have continued to support the foodbank's December appeal for Christmas treats together with cash donations to help with the cost of fuel at wintertime. Non-monetary charitable support has included donating items to the Tumaini Fund, and collecting for Christian Aid in addition to the congregation's individual charitable volunteer work noted above.

The congregation collected £3,833 for Shelterbox in the Spring following devastating earthquakes on the border of Türkiye and Syria. There was a retiring collection at Easter for the fitting out of the new chapel being constructed at the Princess Elizabeth Hospital (£102) and an appeal for the work of Mission Aviation Fellowship (MAF) raised £613. Other contributions to charities in 2023 have included Christian Aid (£345), The Royal British Legion Poppy Appeal (£250), Humanitarian Aid Guernsey (£118), Salvation Army Guernsey (for their Christmas Lunch) (£215), Safer (£359) and Guernsey Welfare (£655).

Additionally, £60 was donated to the Wooden Spoon Guernsey towards their appeal to replace the Spider's Web climbing net at Sausmarez Park. In total we have raised just over £7,100 (2022: £6,100) for the on-going work of charities (see Notes 16 & 17 on pages 24 & 25 for further details).

Following our inspiring Future Focus session, it became clear that St. Andrew's is brimming with passion for deeper community engagement. To translate this excitement into action, the formation of a dedicated Mission Team was the next step. This team has and will continue to play a crucial role in exploring, developing, and implementing meaningful ways for our church to connect with, serve, and learn from the diverse tapestry of our community. The team organised carol singing in the Market Square on a late night shopping evening before Christmas. It was very well supported and much

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enjoyed by all present. Hi-Viz tabards which had been bought to identify Church members at community events were worn for the first time.

St Andrews in the Grange, recognising the evolving needs of the community, explored innovative ways to utilise our building beyond traditional worship. This reflects our mission to be a welcoming, diverse, and impactful force for good. Whether it is offering space for community initiatives, fostering interfaith dialogue, or creating a hub for social support, St Andrews is seeking to unlock the potential within its walls. This progressive approach promises to strengthen their connection with the community and ensure the church remains a vibrant centre for spiritual growth and positive change in Guernsey.

In summary, 2023 was not just another year for St Andrew's in the Grange; it was a year of introspection and transformation. We embarked on a journey of self-reflection, asking ourselves the hard questions about who we are, who we serve, and what impact we want to make. It was not always easy, but the process of taking stock was invaluable. It allowed us to see ourselves with fresh eyes, to shed outdated assumptions, and to discover the potential that lies within our community.

We are still on this journey; however, with this newfound clarity, we are making strides in reimagining our church. We envision a church that is more than just a place of worship; we envision a vibrant hub, a beacon of hope and action within our community. We see ourselves reaching out with open arms, welcoming all with compassion and understanding. We see ourselves engaging in meaningful partnerships and collaborating with others to address the needs of those around us. We see ourselves fostering a space where faith comes alive, where individuals are empowered to grow, serve, and make a difference.

This vision is being carried in 2024 and beyond and we are discerning tangible steps so we can reach it together.

Financial Review

The overall outcome for the year has been satisfactory and further details are provided in this section of the Trustees' report.

In 2023 the Trustees created an additional unrestricted fund called the Mission Fund. The purpose of the Mission Fund is to hold funds to be used to meet special mission orientated activities. All unrestricted funds can be used for the general expenses of the church. Each restricted fund can only be used for its specific purpose. Transfers can be made between the unrestricted funds, or from any unrestricted fund to any of the restricted funds. No transfer may be made from any restricted fund to any other fund, whether restricted or unrestricted. The purposes of all the separate funds are described in Note 15 on page 23.

The main source of regular income remains the Free Will Offerings and Weekly Offerings. In 2023 these amounted to £50,900 (2022: £49,744). Thus, these offerings had increased by £1,156 between 2022 and 2023.

We have again benefited from the system of tax relief for charitable giving, akin to Gift Aid in the United Kingdom, which was introduced in Guernsey in 2011, and which resulted in claims for the

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recovery of tax of £8,608 which was nearly the same as the recovery in the previous year's financial statements when the claim amounted to £8,619.

The combination of the Free Will Offerings and Weekly Offerings together with the corresponding Guernsey Income Tax recovery amounted in 2023 to £59,508 (2022: £58,363). Thus, these sources of income for 2023 were £1,145 greater than for 2022. Over the last ten years this combined source of income has been between £58,000 and £65,000 per year.

The income to the Mission Fund in 2023 amounted to £250 (2022: £Nil).

The income to the Fabric Fund in 2023 amounted to £720 (2022: £720) and the income to the Roof Fund in 2023 amounted to £Nil (2022: £250).

While in 2022 the church benefited from a Presbytery Allowance (2022: £5,027) no allowance was received in 2023. The Presbytery Allowance is not an actual income received by the church. Instead, it is an allowance granted by the Presbytery that is offset from the payments made in respect of the Mission & Ministry contributions. It has been shown as an income item in these accounts, rather than being offset against the expenditure, so that the year-to-year comparison of the allocated cost of ministry is not distorted.

The income of the General Fund in 2023 amounted to £64,714 (see Note 15 on page 23). In 2022 the income of the General Fund amounted to £75,761 which included the Presbytery Allowance (2022: £5,027). Thus, the regular income of the General Fund (ie excluding the Presbytery Allowance) in 2022 amounted to £70,734. Thus, this measure of regular income reduced by £6,020 between 2022 and 2023. There were increases of just over £1,000 each in the combined figure for Free Will Offerings and Tax Recovery and also in the Interest received together with very minor increases in Rental income and Dividends and a minor reduction in the income from Lunches, Teas etc. These were more than offset by the reductions in all the other sources of income.

The total expenditure from the General Fund for 2023 amounted to £65,725 (see Note 15 on page 23). The corresponding expenditure in 2022 amounted to £85,271. Thus, the General Fund expenditure decreased by £19,546 between 2022 and 2023. This reduction reflected the end of the period of vacancy in 2022 and the additional vacancy expenses incurred in 2022.

In 2023 £6,564 (2022: £5,182) was spent on the routine maintenance of the Church and Manse properties.

In 2023 the expenditure from the Mission Fund amounted to £250 (2022: £Nil).

In both 2022 and 2023 there was no expenditure from the Roof Fund.

The Fabric Fund expenditure in 2023 of £2,619 (2022: £Nil) related to the initial investigative stages of the work required to improve the disabled access to all areas of the ground floor of the church building.

Total Funds decreased by £365 from £100,273 at 31 December 2022 to £99,908 by the end of 2023.

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The General Fund increased by £22 from £38,056 to £38,078 during 2023 which was made up of an excess of expenditure over income of £1,011, transfers to the Mission Fund of £600 and to the Fabric Fund of £1,100 offset by an increase in the value of investments of £2,733. The corresponding position for 2022 was a decrease in the General Fund of £13,578 from £51,634 at the start of the year to £38,056 at the end of the year comprising an excess of expenditure over income of £9,510 and a fall in the value of investments of £4,068.

Investment Policy and Performance

The congregation holds 6,357 units in the Church of Scotland Investors Trust Growth Fund which were purchased more than 25 years ago at a cost of £11,821. The Trustees regard the units in this fund as offering an opportunity of achieving sustained long term growth combined with a satisfactory level of income. As at 31 December 2023, the total market value of the units was £37,061 and the income received from them in 2023 was £763, which represents a yield of 6.45% on the original cost and 2.22% on the market value at the beginning of the year.

Risk Management

The two biggest risks facing the congregation are those associated with its average age and with the fact that a relatively high proportion of its annual income appears to be contributed by a comparatively small percentage of its members. The drive to attracting and retaining young families within the congregation is focused on offering different styles, patterns and times of worship to try to harmonise with modern family life. Congregational giving has shown a steady pattern over the last ten years (with some fluctuations from year to year), so the trustees have sought to promote stewardship in a manner, which reflect this appropriately, focusing in particular in explaining the risks to be faced ahead.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves in relation to the normal operations of at least six months' expenditure on the General Fund. At the year end the Church held unrestricted funds of £55,431 comprising £38,078 in respect of the General Fund, £600 designated for the Mission Fund and £16,753 designated for the Contingency Fund. The purposes for which the various funds are held are set out in Note 15 on page 23. The unrestricted funds held at 31 December 2023 in respect of the General Fund represent slightly less than seven months' expenditure out of that fund during 2023.

The Church held restricted funds of £213 in the Charities Fund at the end of 2023, which it is anticipated will be wholly or substantially distributed to registered charities during 2024.

Structure, Governance and Management

The congregation is a charity registered in Guernsey, number CH194, and was administered in accordance with the terms of the Model Deed of Constitution until it changed to the Unitary Constitution on 3 July 2019. The charity is also subject to the Acts and Regulations of the General

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Assembly of the Church of Scotland. During 2022, Kirk Session adopted a Conflict of Interest Policy in line with the requirements of the Church of Scotland.

The 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. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

During the year, further actions were taken to comply with The Charities etc. (Guernsey and Alderney) Ordinance 2021 and The Charities etc. (Amendments, Exemptions, Governance and Specified Amount) Regulations, 2022. These included the adoption by Kirk Session of a Supplemental Memorandum on 10 January 2023, followed on 7 March 2023 by adoption of Anti-Financial Crime and Bribery and Procurement Policies.

From 16 October 2023, the trustees became subject to The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) Law, 1999 through the introduction of The Criminal Justice (Proceeds of Crime) (Bailiwick of Guernsey) (Amendment) (No. 4) Ordinance, 2023 relating to Unregulated Trustees.

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Reference and Administrative Information

Trustees:

Members of the Kirk Session

Rev J W Taylor, Minister

Dr H Adam (until 4 July 2023)

Dr A Boyle

Dr H Boyle

Mrs A Cleveland

Dr A W Harcus

Mr S Hardie

Mr N Houston (until 4 July 2023)

Mrs A Jones

Mr S Jones

Mrs L le Messurier (until 15 February 2023)

Mr D Lewis- Jones

Mrs E McIntosh

Mrs C Oxburgh

Dr P Riley

Miss E Robb

Mrs C Taylor

Mr G Taylor

Mr I Timms

Mr J Videlo

Ms S Wilkinson

Principal Office bearers

Minister:

Rev J W Taylor

Session Clerk:

Miss S Wilkinson

Deputy Session Clerks:

Miss E Robb (until 5 September 2023)

Mr J Videlo (until 5 September 2023)

Mrs C Oxburgh (from 7 November 2023)

Church Treasurer:

Mr S Jones

Principal office:

St Andrew's in the Grange

The Grange

St Peter Port

Guernsey

Congregational Reference number:

472423

Charity Number:

CH194

Independent Examiner:

Mr Erlend I Smith MA CA

2 St Thomas Place

The Grange

St Peter Port

Guernsey

GY1 1RH

Bankers

Lloyds Bank PLC

St Peter Port

Guernsey

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Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The trustees are required to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable Guernsey Law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in Guernsey governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

S E Wilkinson

Miss S Wilkinson

Session Clerk

5 March 2024

**Independent Examiner's Report to the Trustees of
Guernsey St Andrew's in the Grange (Church of Scotland)
Year ended 31 December 2023**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards.

The trustees consider that there is no requirement for an audit of the accounts. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 in 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 the Charities and Non Profit Organisations (Regulations) (Guernsey) Law 2008 (as amended), and
 - to prepare accounts which accord to the accounting recordshave 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.

Erlend Smith

Erlend I Smith MA CA
2 St Thomas Place
The Grange
St Peter Port
Guernsey

Date: *6 March 2024*

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Statement of Financial Activities

Year ended 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations and legacies	2	60,662	7,544	68,206	75,622
Charitable activities	3	845	110	955	4,997
Other trading activities	4	1,400	-	1,400	1,376
Investments	5	2,057	-	2,057	877
Total income		64,964	7,654	72,618	82,872
Expenditure on:					
Raising funds	6	164	-	164	145
Charitable activities		65,811	9,741	75,552	91,273
Total expenditure		65,975	9,741	75,716	91,418
Net Income/(Expenditure) before gains and losses on investments		(1,011)	(2,087)	(3,098)	(8,546)
Net gains/(losses) on investments	10	2,733	-	2,733	(4,068)
Net income/(expenditure)		1,722	(2,087)	(365)	(12,614)
Transfers between funds		(1,100)	1,100	-	-
Net movement in funds		622	(987)	(365)	(12,614)
Reconciliation in funds					
Funds brought forward		54,809	45,464	100,273	112,887
Total funds carried forward		£55,431	£44,477	£99,908	£100,273

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Balance Sheet at 31 December 2023

		2023		2022	
		£	£	£	£
	Note				
Fixed Assets					
Investments	10		37,061		34,328
Current Assets					
Debtors	11	9,837		8,735	
Bank & Cash		54,427		59,648	
		<u>64,264</u>		<u>68,383</u>	
Creditors					
Falling due within one year	12	<u>1,417</u>		<u>2,438</u>	
Net Current Assets			<u>62,847</u>		<u>65,945</u>
Net Assets			<u>£99,908</u>		<u>£100,273</u>
Unrestricted Funds					
	15				
General Fund			38,078		38,056
Designated Funds					
Mission Fund			600		-
Contingency Fund			16,753		16,753
			<u>55,431</u>		<u>54,809</u>
Restricted Fund					
	15				
Charities Fund			213		401
Fabric Fund			12,798		13,597
Roof Fund			31,466		31,466
			<u>44,477</u>		<u>45,464</u>
Total Funds			<u>£99,908</u>		<u>£100,273</u>

The accounts were approved by the Trustees and signed on their behalf on 5 March 2024.

S E Wilkinson

Session Clerk

Steven M Jones

Treasurer

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Statement of Cash Flows

Year ended 31 December 2023

	Note	Total Funds 2023 £	Total funds 2022 £
Net cash generated/ (used) in operating activities	14	(7,278)	(5,235)
Cash flows from investing activities			
Interest, dividends and sales of investments	5	<u>2,057</u>	<u>877</u>
Change in cash and cash equivalents in the year		(5,221)	(4,358)
Cash and cash equivalents brought forward		<u>59,648</u>	<u>64,006</u>
Cash and cash equivalents carried forward		<u><u>£54,427</u></u>	<u><u>£59,648</u></u>

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Notes forming part of the financial statements for the year ended 31 December 2023

1 Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and applicable Guernsey Law.

Fund accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, hall and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Guernsey: St Andrew's in the Grange Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

2 Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Offerings	50,900	-	50,900	49,744
Guernsey Income Tax recovery	8,608	-	8,608	8,619
Presbytery Allowance	-	-	-	5,027
Other	1,154	7,544	8,698	12,232
Total	<u>£60,662</u>	<u>£7,544</u>	<u>£68,206</u>	<u>£75,622</u>

Income from donations and legacies was £68,206 (2022: £75,622) of which £60,662 was unrestricted (2022: £68,916) and £7,544 was restricted (2022: £6,706).

Within the unrestricted funds £60,412 related to the General Fund (2022: £68,916) and £250 related to the Mission Fund (2022: £Nil).

Within the restricted funds £6,824 related to the Charities Fund (2022: £5,736), £720 related to the Fabric Fund (2022: £720) and £Nil related to the Roof Fund (2022: £250).

The income shown for the Presbytery Allowance, £Nil (2022: £5,027) is not actually income received by the church. It is an allowance granted by the Presbytery that is offset from the payments made in respect of the Giving to Grow contributions (previously called the Mission & Ministry contributions). It has been shown as an income item in these accounts, rather than being offset against the expenditure, so that the year-to-year comparison of the allocated cost of ministry is not distorted. Following the structural change from Ministry & Mission contributions to Giving to Grow contributions the margin and flexibility that had been available to Presbyteries to grant Presbytery Allowances to individual congregations no longer applied after 2022.

The trustees consider that there is no sensible, practical means by which the value of goods donated during the year can be reliably measured. Many are simply contributed by members of the congregation in the form of foodstuffs, flowers, cleaning materials etc where a need is perceived and with no thought as to or record of the monetary values involved; some may be items of electrical equipment or similar which are no longer of use or value to their previous owners but provide an additional resource to the congregation; and others may be items where the donor has expressed a wish to make a gift on the strict understanding that it is done anonymously and with no monetary value ascribed to it. In these circumstances, the trustees believe that it could be misleading to attempt to quantify the total value of goods donated in any particular year, and that it would not materially improve an understanding of the charity's accounts or financial position or activities.

No legacies were received in 2023 or 2022.

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Weddings and Funerals	780	-	780	2,091
Fellowship Events	-	-	-	2,405
Lunches, Teas etc	65	110	175	501
Total	£845	£110	£955	£4,997

Income from charitable activities was £955 (2022: £4,997) of which £845 was unrestricted (2022: £4,592) and £110 (2022: £405) was restricted. All the unrestricted income related to the General Fund and all the restricted income related to the Charities Fund.

4 Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Rent received	£1,400	£-	£1,400	£1,376

The total income from other trading activities was £1,400 (2022: £1,376) all of which was unrestricted in both years and related to the General Fund.

5 Investment income

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Dividends received	763	-	763	699
Deposit interest	1,294	-	1,294	178
Total	£2,057	£-	£2,057	£877

Total investment income was £2,057 (2022: £877) all of which was unrestricted in both years and related to the General Fund.

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

6 Analysis of Expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Raising funds				
Offering Envelopes	£164	£-	£164	£145
Charitable activities				
Ministries & Mission				
Allocation	45,420	-	45,420	46,920
Voluntary additional contribution	-	-	-	-
	45,420	-	45,420	46,920
Less: Endowment income	(4,408)	-	(4,408)	(4,409)
	41,012	-	41,012	42,511
Presbytery dues	1,304	-	1,304	602
Vacancy Allowance	-	-	-	(7,283)
Minister's Expenses	3,551	-	3,551	2,281
Vacancy Expenses	-	-	-	25,990
Pulpit Supply	-	-	-	120
Fabric repairs & maintenance	6,564	-	6,564	5,182
Fabric Fund Expenditure	-	2,619	2,619	-
Roof Fund Expenditure	-	-	-	-
Cleaning costs	1,485	-	1,485	1,485
Water & Occupier's rates	1,923	-	1,923	1,375
Heating & lighting	1,522	-	1,522	1,959
Insurance	2,084	-	2,084	1,912
Publicity	266	-	266	294
Church magazine	761	-	761	741
Organ & music	3,543	-	3,543	4,072
Organ & piano maintenance	429	-	429	429
Mission Fund Expenses	250	-	250	-
Independent examiner's fees	720	-	720	720
Disbursements to Charities	-	7,122	7,122	6,147
Fellowship Events	-	-	-	2,405
Other expenses	397	-	397	331
Total	£65,811	£9,741	£75,552	£91,273

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

6 Analysis of Expenditure (continued)

The trustees consider that there is only one charitable activity and, therefore, support costs have not been separately identified.

Expenditure on charitable activities was £75,552 (2022: £91,273) of which £65,811 was unrestricted (2022: £85,126) and £9,741 was restricted (2022: £6,147). Within the unrestricted expenditure £65,561 related to the General Fund (2022: £85,126) and £250 related to the Mission Fund (2022: £Nil). Within the restricted expenditure £7,122 related to the Charities Fund (2022: £6,147) and £2,619 related to the Fabric Fund (2022: £Nil)

7 Staff costs

The Church does not have any employees.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employers' 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 stipend for a Minister in year 1 was £30,135 and that for the fifth and subsequent years was £37,032.

8 Trustee Remuneration and Related Party Transactions

No trustee received any remuneration for acting as a Trustee during the year.

Four (2022: nine) trustees received reimbursement of expenses incurred totalling £2,667 (2022: £17,338).

Two trustees (2022: two) had a personal interest in a transaction entered into by the charity during the year. The transaction amounted to £1,904 (2022: £365).

No trustee or a person related to a trustee had any personal interest in any contract entered into by the charity during the year.

Because of the personal and private nature of congregational giving, it is not possible to measure with any degree of reliability the total sum donated to the congregation by trustees.

9 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied, and much of the activity would be unable to continue were it not for the commitment shown.

Guernsey St Andrew's in the Grange (Church of Scotland)**Notes forming part of the financial statements for the year ended 31 December 2023****10 Investments**

	2023	2022
	£	£
Market value at 31 December 2022	34,328	38,396
Unrealised gain/(loss) on investments	2,733	(4,068)
Market value at 31 December 2023	<u>£37,061</u>	<u>£34,328</u>
Investments at cost	<u>£11,821</u>	<u>£11,821</u>

The following investments are held:

6,357 units Church of Scotland Investors Trust Growth Fund

The value of a unit in the Church of Scotland Investors Trust Growth Fund increased from £5.40 to £5.83 during 2023.

11 Debtors

	2023	2022
	£	£
Tax recoverable	8,045	7,621
Sundry debtors	126	81
Prepayments	1,666	1,033
Total	<u>£9,837</u>	<u>£8,735</u>

12 Creditors

	2023	2022
	£	£
Creditors falling due within one year		
Sundry creditors and accruals	<u>£1,417</u>	<u>£2,438</u>

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

13 Analysis of Net Assets Amongst Funds

The position as at 31 December 2023 was as follows:

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	37,061	-	-	37,061
Current Assets	2,434	17,353	44,477	64,264
Current Liabilities	(1,417)	-	-	(1,417)
Net Assets at 31 December 2023	£38,078	£17,353	£44,477	£99,908

The position as at 31 December 2022 was as follows:

	General	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	-	-	-	-
Investments	34,328	-	-	34,328
Current Assets	6,166	16,753	45,464	68,383
Current Liabilities	(2,438)	-	-	(2,438)
Net Assets at 31 December 2022	£38,056	£16,753	£45,464	£100,273

14 Reconciliation of net movement in funds to net cashflow from operating activities

	2023	2022
	£	£
Net movement in funds	(365)	(12,614)
Deduct investment and interest income	(2,057)	(877)
Deduct gains / add back losses on investments	(2,733)	4,068
Decrease / (Increase) in debtors	(1,102)	3,171
Increase / (Decrease) in creditors	(1,021)	1,017
Net cash generated / (used) in operating activities	£(7,278)	£(5,235)

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

15 Movements in Funds

In 2023 the Trustees resolved to create a Mission Fund as a designated unrestricted fund. All unrestricted funds can be used for the general expenses of the church. Each restricted fund can only be used for its specific purpose. Transfers can be made between the unrestricted funds, or from any unrestricted fund to any of the restricted funds. No transfer may be made from any restricted fund to any other fund, whether restricted or unrestricted.

Purposes of the Unrestricted Funds

General Fund: The Trustees use this fund to receive the general income of the church and to meet the general expenses of operating the church.

Purposes of the Designated Fund within the unrestricted funds

Mission Fund: The Trustees use this fund to meet special mission orientated activities.

Contingency Fund: The Trustees have set aside funds to provide for needs arising out of unforeseen events or circumstances.

Purposes of the Restricted Funds

Charities Fund: The Trustees have set aside funds to be used to support registered charities locally and internationally.

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

Roof Fund: The Trustees are building up funds towards the cost of replacing the roof of the Hall and the roof of the Church.

	At 1 January 2023	Incoming resources	Gain / (Loss) on investments	Outgoing resources	Transfers	At 31 December 2023
	£	£		£	£	£
Unrestricted Funds						
General Fund	38,056	64,714	2,733	(65,725)	(1,700)	38,078
Mission Fund	-	250	-	(250)	600	600
Contingency Fund	16,753	-	-	-	-	16,753
	<u>54,809</u>	<u>64,964</u>	<u>2,733</u>	<u>(65,975)</u>	<u>(1,100)</u>	<u>55,431</u>
Restricted Funds						
Charities Fund	401	6,934	-	(7,122)	-	213
Fabric Fund	13,597	720	-	(2,619)	1,100	12,798
Roof Fund	31,466	-	-	-	-	31,466
	<u>45,464</u>	<u>7,654</u>	<u>-</u>	<u>(9,741)</u>	<u>1,100</u>	<u>44,477</u>
Total	<u>£100,273</u>	<u>£72,618</u>	<u>£2,733</u>	<u>£(75,716)</u>	<u>£-</u>	<u>£99,908</u>

Guernsey St Andrew's in the Grange (Church of Scotland)

Notes forming part of the financial statements for the year ended 31 December 2023

16 Collections and other fund raising activities for Third Parties

(a) Collections for Third Parties

	2023	2022
	£	£
Christian Aid	345	233
Bright Beginnings Nursery	-	396
Guernsey Welfare	655	475
Humanitarian Aid Guernsey	118	-
Home Start Guernsey	-	396
Maison de Quetteville	110	-
Mission Aviation Fellowship	613	-
PEH Chapel	102	-
Safer	359	-
ShelterBox	3,833	1,371
The Bailiff's Appeal for Ukraine	-	1,553
The Leprosy Mission	293	-
The Poppy Appeal Fund	118	244
Total	<u>£6,546</u>	<u>£4,668</u>

(b) Teas etc

	2023	2022
	£	£
The Leprosy Mission	110	405
Total	<u>£110</u>	<u>£405</u>

(c) Donations and other fund raising activities

	2023	2022
	£	£
The Salvation Army	215	-
Grow Limited	-	983
The Leprosy Mission	25	54
General donation	38	31
Total	<u>£278</u>	<u>£1,068</u>

The total incoming resources to the Charities Fund (see Notes 2 & 3) amounted to £6,934 (2022: £6,141) which comprised collections for third parties £6,546 (2022: £4,668), Teas etc £110 (2022: £405) and donations and other fund raising activities £278 (2022: £1,068).

Guernsey St Andrew's in the Grange (Church of Scotland)**Notes forming part of the financial statements for the year ended 31 December 2023****17 Payments to Third Parties**

The following disbursements were made out of the Charities Fund

	2023	2022
	£	£
Christian Aid	345	233
Bright Beginnings Nursery	-	396
Grow Limited	-	1,040
Guernsey Welfare	655	475
Home Start Guernsey	-	396
Humanitarian Aid Guernsey	118	-
Maison de Quetteville	110	-
Mission Aviation Fellowship	627	-
PEH Chapel	102	-
Safer	359	-
ShelterBox	3,833	1,371
The Bailiff's Appeal for Ukraine	-	1,553
The Leprosy Mission	448	439
The Poppy Appeal Fund	250	244
The Salvation Army	215	-
Wooden Spoon	60	-
Total	<u>£7,122</u>	<u>£6,147</u>