

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	October	2019		30	Sept	2020

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

St Mary's Church
SC005902
West Hillbank
Kirriemuir
Angus
Postcode DD8 4HX

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Retired – 07/03/2020	
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
19			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

St Mary's Church, Kirriemuir is governed by its Constitution. The church is registered as a charity in Scotland, charity registration number SC005902. The trustees administer the church. The trustees are elected at the Annual General Meeting.

Trustee recruitment and appointment

The management of the charity is the responsibility of the Trustees who are the elected and co-opted under the terms of the Trust deed. Any new trustees are provided with background information and provided with direction and support from the current trustees.

Objectives and activities

Charitable purposes

The objectives of the Vestry are to advance the mission of the Christian Church, through worship, service, and fellowship. These objectives are carried out through the mission and pastoral activities. The principal activities of the Church are public worship, the spiritual development of its members and Christian education.

Summary of the main activities in relation to these objects

In carrying out its objectives the Vestry depends upon the contribution, both human and material, of volunteers from the congregation. Activities carried out include contributions preparatory to and during worship, service on Vestry teams and through group activities, the maintenance of the premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

Achievements and performance

Summary of the main achievements of the charity during the financial period

During this year when at least eight months have been lived through the pandemic restrictions of COVID-19, the church has adapted to the situation. The Interim Pastor, Rev Elaine Garman, was appointed by Bishop Ian, of the Diocese of St Andrews, Dunkeld & Dunblane just before lockdown in March 2020. For those who could access worship online, many of the congregation were involved in the worship broadcast by Rev Garman through YouTube, prepared specifically but not exclusively for the congregations of St Mary's and St John the Evangelist, Forfar. Members of the vestry undertook regular phone calls with others in the congregation, providing a link of fellowship and friendship during difficult times.

The business of vestry and the annual meeting has been conducted through video/phone conferencing. The annual report and accounts was provided in hard copy to all those who do not have access to the internet to ensure that communication flowed to all members of the congregation. Proxy voting was also offered to members of the congregation who were not able to attend. In addition, during the year the church's newsletter was re-established which has also helped with connection and communication.

Financial review

Brief statement of the charity's policy on reserves

The Vestry has adopted a policy of maintaining reserves which can be drawn upon when required. Given the nature of the organisation the trustees aim to maintain cash balances which will cover the next six months of expenditure and review the position on a regular basis to ensure that they are not required to drawn down funds from the investment portfolio or if this will be required they ensure they have sufficient time to action this.

Details of any deficit

Donated facilities and services (if any)

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
Date		

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Receipts and payments accounts						
For the period from	Financial year ends			to	Receipt date ends	
	Day	Month	Year		Day	Month
	01	October	2019		30	September

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	7,723				7,723	12,927
Legacies					-	-
Grants	2,290				2,290	9,483
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,287	263			2,550	4,199
Rents from land & buildings	400				400	100
Gross receipts from other charitable activities	-				-	135
					-	
A1 Sub total	12,701	263	-	-	12,964	26,844
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	30,000				30,000	35,000
A2 Sub total	30,000	-	-	-	30,000	35,000
Total receipts	42,701	263	-	-	42,964	61,844
A3 Payments						
Expenses for fundraising activities	-				-	
Gross trading payments					-	
Investment management costs	790				790	1,184
Payments relating directly to charitable activities	37,304	553			37,857	59,925
Grants and donations					-	717
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	1,020				1,020	2,100
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	39,114	553	-	-	39,667	63,926
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	39,114	553	-	-	39,667	63,926
Net receipts / (payments)	3,587	(290)	-	-	3,297	(2,082)
A5 Transfers to / (from) funds	(290)	290				
Surplus / (deficit) for year	3,297	(0)	-	-	3,297	(2,082)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	36,172				36,172	38,254
	Surplus / (deficit) shown on receipts and payments account	3,297				3,297	(2,082)
						-	
						-	
	Cash and bank balances at end of year	39,469	-	-	-	39,469	36,172
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Stocks and Shares - Rathbones	Unrestricted	75,971	105,051
	Stocks and Shares - Scottish Investment Trust	Unrestricted	12,942	15,030
		Total	88,913	120,081

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
Total			

C3a Trustee remuneration

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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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C4b Trustee expenses - details

	Number of trustees	£
	1	

C5 Transactions with trustees and connected persons

[illegible]

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Open Plate	2,429				2,429	3,151
Free Will	3,451				3,451	5,290
Gift Aid Tax	1,488				1,488	2,299
Funerals	356				356	200
Rest Donations					-	1,270
Donations					-	717
Total	7,723	-	-	-	7,723	12,927

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
HMRC			-	9,483
DCMS			-	-
Lottery Grant	-		-	-
Stipend Refund (one off)	2,290		2,290	-
Total	2,290	-	2,290	9,483

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
F R Pennies					-	135
Dividends/Interest	2,287	263			2,550	-
Land rental	400				400	-
Proceeds from sale of investment	30,000				30,000	-
					-	-
					-	-
Total	32,687	263	-	-	32,950	135

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rector	23,822				23,822	34,955
Property	594	653			1,147	10,051
Council Tax	188				188	2,053
Travel					-	594
Cleaning	205				205	548
Organist	1,896				1,896	2,172
Print/Post					-	90
Telephone	762				762	768
Electricity	3,979				3,979	4,031
Insurance	2,930				2,930	2,858
Sundries	180				180	461
Training	134				134	
Supernumerary visits	71				71	
Quota	2,544				2,544	1,244
Total	37,304	553	-	-	37,857	59,925

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - income from all sources	Unrestricted fund 2 - income from all sources	Unrestricted fund 3 - income from all sources	Unrestricted fund 4 - income from all sources	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	7,723				7,723	12,927
Legacies					-	
Grants	2,290				2,290	9,483
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,287				2,287	4,199
Rents from land & buildings	400				400	100
Gross receipts from other charitable activities					-	135
Sub total	12,701	-	-	-	12,701	26,844
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments	30,000				30,000	35,000
Sub total	30,000	-	-	-	30,000	35,000
Total receipts	42,701	-	-	-	42,701	61,844
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs	790				790	1,184
Payments relating directly to charitable activities	37,304				37,304	53,815
Grants and donations					-	717
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	1,020				1,020	2,100
Legal costs					-	-
Other					-	-
Sub total	39,114	-	-	-	39,114	57,816
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	39,114	-	-	-	39,114	57,816
Net receipts / (payments)	3,587	-	-	-	3,587	4,028
Transfers to / (from) funds					(290)	
Surplus / (deficit) for year	3,587	-	-	-	3,297	4,028
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Legacy fund(s)	Restricted fund: 1 - income from fixed assets	Restricted fund: 2 - income from fixed assets	Restricted fund: 3 - income from fixed assets	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	263				263	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	263	-	-	-	263	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	263	-	-	-	263	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	553		-		553	6,110
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	553	-	-	-	553	6,110
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	553	-	-	-	553	6,110
Net receipts / (payments)	(290)	-	-	-	(290)	(6,110)
Transfers to / (from) funds					290	
Surplus / (deficit) for year	(290)	-	-	-	(0)	(6,110)
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
St Mary's Church

Registered charity number

SC005902

On the accounts of the charity for the period

Period start date			Period end date			
Day	Month	Year		Day	Month	Year
1	October	2019	to	30	September	2020

Set out on pages

1 to 6

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**