

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	2020	to	30	September	2021	
Set out on pages								(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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Basis of independent examiner's statement

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Independent examiner's statement

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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:**



Date:

18 FEBRUARY 2022

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

BACACTA

Address:

Westby, 64 West High Street
Forfar
DD8 1BJ

*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 1

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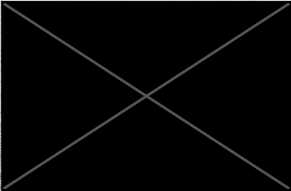
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	October	2020		30	Sept	2021

Reference and administration details


Charity name	St Mary's Church
Other names charity is known by	
Registered charity number	SC005902
Charity's principal address	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				
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
	Retired – 7/4/2021
	Retired – 9/12/2020

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 financial year whilst we have continued to live through the pandemic restrictions of COVID-19, the church has adapted to the situation. Following the second lockdown the church reopened for Sunday public worship in April 2021 but has maintained its links with the broadcast of its sister church, St John's Forfar where the service (in recorded format), is disseminated through YouTube. The short mid-week prayer service designed for online use has also continued. Pastoral phone calls have continued during this time with home visiting and home communions now being offered once again.

The church has registered with Eco-Congregation Scotland and is now engaged in environmental actions and is committed to the SEC's target of being carbon neutral by 2030.

The business of vestry has been conducted, in the main through video/phone conferencing. However, in-person meetings have restarted, and the annual meeting has also reverted to an in-person meeting.

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 draw 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)	VESTRY SECRETARY
Date	13.02.2022

Receipts and payments accounts						
For the period from				to		
	01	October	2020		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	7,274				7,274	7,723
Legacies					-	-
Grants	-				-	2,290
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	1,849	-			1,849	2,550
Rents from land & buildings	-				-	400
Gross receipts from other charitable activities	-	26			26	-
					-	-
A1 Sub total	9,123	26	-	-	9,149	12,964
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	-				-	30,000
A2 Sub total	-	-	-	-	-	30,000
Total receipts	9,123	26	-	-	9,149	42,964
A3 Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Investment management costs	763				763	790
Payments relating directly to charitable activities	18,532	26			18,558	37,857
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	960				960	1,020
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	20,255	26	-	-	20,281	39,667
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	20,255	26	-	-	20,281	39,667
Net receipts / (payments)	(11,132)	0	-	-	(11,132)	3,297
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	(11,132)	0	-	-	(11,132)	3,297

Section B Statement of balances

Category	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	39,469				39,469	36,172
	Surplus / (deficit) shown on receipts and payments account	(11,132)				(11,132)	3,297
						-	
						-	
	Cash and bank balances at end of year	28,337	-	-	-	28,337	39,469

(Agree balances with receipts and payments account(s))

Category	Details	Fund to which asset belongs		Market valuation	Last year
		Unrestricted	Restricted	to nearest £	to nearest £
B2 Investments	Stocks and Shares - Rathbones			79,661	75,971
	Stocks and Shares - Scottish Investment Trust			13,338	12,942
	Total			92,999	88,913

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

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

Category	Details	Fund to which liability relates		Amount due (estimate)	Last year
		Unrestricted	Restricted	to nearest £	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

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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St Mary's Church

SC005902

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	3,158				3,158	2,429
Free Will	3,039				3,039	3,451
Gift Aid Tax	1,052				1,052	1,488
Funerals	25				25	356
Rest Donations					-	-
Donations					-	-
Total	7,274	-	-	-	7,274	7,723

2 Grants

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

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 £
Dividends/interest	1,849	-			1,849	2,550
Land rental	-				-	400
Proceeds from sale of investment	-				-	30,000
Special collection	-	26			26	-
					-	-
					-	-
Total	1,849	26	-	-	1,875	32,950

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 £
Rectory	1,863				1,863	23,822
Property	6,171				6,171	1,147
Council Tax	(63)				(63)	188
Travel	69				69	-
Cleaning	485				485	205
Organist	128				128	1,896
Print/Post					-	-
Telephone	(45)				(45)	762
Electricity	3,776				3,776	3,979
Insurance	2,711				2,711	2,930
Sundries	692	26			718	180
Training	-				-	134
Supernumerary visits	652				652	71
Quota	2,092				2,092	2,544
Total	18,532	26	-	-	18,558	37,857

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	7,274				7,274	7,723
Legacies					-	-
Grants	-				-	2,290
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	1,849				1,849	2,287
Rents from land & buildings	-				-	400
Gross receipts from other charitable activities					-	-
Sub total	9,123	-	-	-	9,123	12,701
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	30,000
Sub total	-	-	-	-	-	30,000
Total receipts	9,123	-	-	-	9,123	42,701
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs	763				763	790
Payments relating directly to charitable activities	18,532				18,532	37,304
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	960				960	1,020
Legal costs					-	-
Other					-	-
Sub total	20,255	-	-	-	20,255	39,114
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	20,255	-	-	-	20,255	39,114
Net receipts / (payments)	(11,132)	-	-	-	(11,132)	3,587
Transfers to / (from) funds					-	(290)
Surplus / (deficit) for year	(11,132)	-	-	-	(11,132)	3,297
Nature and purpose of funds						

St Mary's Church

SC005902

Additional analysis (3)

6 Breakdown of restricted funds

					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	-				-	-
Rents from land & buildings					-	263
Gross receipts from other charitable activities		26			26	-
Sub total	-	26	-	-	26	263

Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	-	26	-	-	26	263

Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities		26	-		26	553
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	26	-	-	26	553

Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	26	-	-	26	553
Net receipts / (payments)	-	0	-	-	0	(290)
Transfers to / (from) funds					-	290
Surplus / (deficit) for year	-	0	-	-	0	-

Nature and purpose of funds

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Name:

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