

APPENDIX 1



Trustees' Annual Report for the period

Period start date      Period end date  
From      Day      Month      Year      To      Day      Month      Year  
01      October      2018      30      Sept      2019

Office of the Scottish Charity Regulator

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			
18			
19			
20			

## 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.

## APPENDIX 1

### Achievements and performance

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

The results for the period are set out in the attached accounts. During the year the charity continued to carry out activities towards the charitable purposes set out above.

Donations are made regularly to charitable causes that provide benefits to disadvantaged individuals and communities in Scotland, the rest of the UK and overseas.

### 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)

## APPENDIX 1

### 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

Receipts and payments accounts						
For the period from				to		
	01	October	2018		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 £
<b>A1 Receipts</b>						
Donations	12,927				12,927	12,511
Legacies					-	
Grants	9,483				9,483	30,712
Receipts from fundraising activities					-	2,343
Gross trading receipts					-	
Income from investments other than land and buildings	4,199				4,199	5,112
Rents from land & buildings	100				100	100
Gross receipts from other charitable activities	135				135	
					-	
<b>A1 Sub total</b>	<b>26,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,844</b>	<b>50,778</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	35,000				35,000	35,000
<b>A2 Sub total</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>
<b>Total receipts</b>	<b>61,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,844</b>	<b>85,778</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-				-	
Gross trading payments					-	
Investment management costs	1,184				1,184	1,458
Payments relating directly to charitable activities	53,815	6,110			59,925	181,147
Grants and donations	717				717	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	2,100				2,100	2,500
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>57,816</b>	<b>6,110</b>	<b>-</b>	<b>-</b>	<b>63,926</b>	<b>185,105</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>57,816</b>	<b>6,110</b>	<b>-</b>	<b>-</b>	<b>63,926</b>	<b>185,105</b>
<b>Net receipts / (payments)</b>	<b>4,028</b>	<b>(6,110)</b>	<b>-</b>	<b>-</b>	<b>(2,082)</b>	<b>(99,327)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>4,028</b>	<b>(6,110)</b>	<b>-</b>	<b>-</b>	<b>(2,082)</b>	<b>(99,327)</b>

Section B Statement of balances

	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 £
<b>B1 Cash funds</b>						
Cash and bank balances at start of year	32,144	6,110			38,254	137,581
Surplus / (deficit) shown on receipts and payments account	4,028	(6,110)			(2,082)	(99,327)
					-	
					-	
<b>Cash and bank balances at end of year</b>	<b>36,172</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,172</b>	<b>38,254</b>

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

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	Stocks and Shares - Rathbones	Unrestricted	105,051	136,979
		<b>Total</b>	<b>105,051</b>	<b>136,979</b>

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

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

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

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	£
<b>Total</b>			-

**C3a Trustee remuneration**

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Authority under which paid

**C3b Trustee remuneration - details**

Authority under which paid	£
Bookkeeping costs	720

**C4a Trustee expenses**

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**C4b Trustee expenses - details**

Authority under which paid	Number of trustees	£
reimburse expenses paid on behalf of charity	1	104

**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	3,151				3,151	2,783
Free Will	5,290				5,290	6,765
Gift Aid Tax	2,299				2,299	2,463
Funerals	200				200	500
Rest Donations	1,270				1,270	-
Donations	717				717	
<b>Total</b>	<b>12,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,927</b>	<b>12,511</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
HMRC	9,483		9,483	3,260
DCMS			-	23,368
Lottery Grant	-		-	4,084
			-	
<b>Total</b>	<b>9,483</b>	<b>-</b>	<b>9,483</b>	<b>30,712</b>

## 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				135	-
					-	-
					-	
					-	
					-	
					-	
<b>Total</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>-</b>

## 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	34,955				34,955	34,771
Property	3,941	6,110			10,051	134,834
Council Tax	2,053				2,053	1,840
Travel	694				694	705
Cleaning	548				548	
Organist	2,172				2,172	
Print/Post	90				90	200
Telephone	768				768	729
Electricity	4,031				4,031	3,002
Insurance	2,858				2,858	3,175
Sundries	481				481	548
Quota	1,244				1,244	1,343
<b>Total</b>	<b>53,815</b>	<b>6,110</b>	<b>-</b>	<b>-</b>	<b>59,925</b>	<b>181,147</b>



**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

					Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	12,927				12,927	12,511
Legacies					-	
Grants	9,483				9,483	30,712
Receipts from fundraising activities					-	2,343
Gross trading receipts					-	
buildings	4,199				4,199	5,112
Rents from land & buildings	100				100	100
Gross receipts from other charitable activities	135				135	
<b>Sub total</b>	<b>26,844</b>	-	-	-	<b>26,844</b>	<b>50,778</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	35,000				35,000	35,000
<b>Sub total</b>	<b>35,000</b>	-	-	-	<b>35,000</b>	<b>35,000</b>
<b>Total receipts</b>	<b>61,844</b>	-	-	-	<b>61,844</b>	<b>85,778</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs	1,184				1,184	1,458
Payments relating directly to charitable activities	53,815				53,815	181,147
Grants and donations	717				717	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	2,100				2,100	2,500
Legal costs					-	
Other					-	
<b>Sub total</b>	<b>57,816</b>	-	-	-	<b>57,816</b>	<b>185,105</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>57,816</b>	-	-	-	<b>57,816</b>	<b>185,105</b>
<b>Net receipts / (payments)</b>	<b>4,028</b>	-	-	-	<b>4,028</b>	<b>(99,327)</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>4,028</b>	-	-	-	<b>4,028</b>	<b>(99,327)</b>

Nature and purpose of funds

**Additional analysis (3)**

**6 Breakdown of restricted funds**

					Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>		-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>		-	-	-	-	-
<b>Total receipts</b>		-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		6,110			6,110	
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>		6,110			6,110	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>		-	-	-	-	-
<b>Total payments</b>		6,110			6,110	
<b>Net receipts / (payments)</b>		(6,110)			(6,110)	
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>		(6,110)			(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	2018	to	30	September	2019	

**Set out on pages** (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.

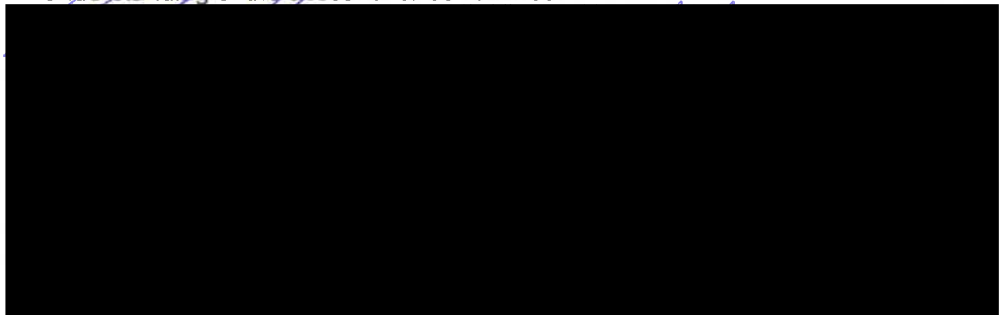
**Independent examiner's statement** In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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**