

St. Mary's Parish Church of Scotland, Kirkintilloch

Report and Accounts

for the year ended 31 December 2021

Congregation No: 160871

Charity No: SC007260

St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

The trustees present the annual report and financial statements of the charity for the year ended 31 December 2021. 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, the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) 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 .

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

This has been another momentous year in the life of our Church.

We started the year once again under Covid-19 restrictions and in vacancy. Early in the year we obtained permission from Glasgow Presbytery to form a Nominating Committee of 13 to seek a new minister. Such was the interest from the Congregation that we had to hold an election to form this committee. The Nominating Committee first met in early February and held meetings twice weekly for several weeks to formulate their strategy for the duties they required to carry out. A separate committee was also preparing the Parish Profile which was a major asset in proceeding to the next stage in our efforts to attract the right candidate for our Church. The Nominating Committee worked diligently and were able to carry out interviews of candidates in early May. They unanimously chose Rev. [REDACTED] to preach as Sole Nominee which she did on 30th May. The Congregation then had the opportunity to vote for a period of one week as set out by The Church Of Scotland revised Protocol in relation to vacancy procedures during the Covid-19 Pandemic. At the end of this procedure [REDACTED] was unanimously accepted for the post of Minister of St. Mary's. Her induction took place on Thursday, 19th August. We were very fortunate to find such a skilled candidate who has already made a substantial impression not only on our Congregation but also on all of those who watch our service online. At this time we also wish to pay tribute to the Rev. [REDACTED] who acted as Locum Minister throughout our vacancy period and Rev. [REDACTED] who was our Interim Moderator. We wish both of them well in the future. Thanks also goes to the team who produce our online service in a very professional manner and to those who volunteer to read the lesson each Sunday and those who decorated the sanctuary or produced the angels etc. for our Christmas celebrations.

Our congregation have continued to support the Church financially during the year which has been very heartening in these troubled times and we sincerely wish to record our thanks to them. A number of members have transferred to giving by Standing Order which is of great benefit to us in managing our cashflow and we encourage others to join the scheme if appropriate for their circumstances.

Regrettably only a few of our organisations have been able to restart during the year due to the continued restrictions we have had to impose on our premises. We are pleased that we now have Rainbows and Guides meeting once again and the Craft Club were able to meet to produce displays for our Christmas celebrations. We were also fortunate to be able to accommodate film shows run by the local Community Council in our main hall in October and December and look forward to their future use of the hall in 2022. We also hope that more of the organisations will be able to recommence activities soon.

It is also hoped that our Stewardship activities will be able to make progress in the coming year having been put on hold for some time now due to the pandemic.

St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

Achievements and Performance (Continued)

Once again this year saw the loss of a number of well respected members of the congregation and we were not able to hold many of the funerals in the sanctuary. We did hold one baptism and two weddings and were able to partake in the celebration of Communion only once in 2021 using small cartons containing a wafer and non alcoholic wine. We continue to hope and pray that once regulations permit we will be able to return to some form of normality for these special events in the life of the Church.

We are pleased to report that our New Manse was acquired during the year and that work on the conversion of the garage to an office was almost complete at the year end. moved in to the manse in August and have now settled into their new surroundings. Thanks are expressed to all those who assisted in the process of buying the manse and ensuring that it was in order before the family moved in.

Our Nursery School had a very successful year again despite all the difficulties caused by the pandemic and the change to providing 1140 hours from August 2021. The staff have once again been very diligent in maintaining the high standards set in the past and have gone out of their way to ensure we provide a safe environment for the children despite the restrictions placed upon them.

We have been greatly encouraged by the faith of our congregation once again this year and are pleased to note the increase in numbers attending or viewing the service online. It is also pleasing to note the number of new people coming to church including a few young families.

St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

Financial Review

Our performance financially this year has once again exceeded all our expectations under the current pandemic conditions and is a credit to everyone who has contributed.

General offerings have increased by £6,563 on last year despite the Church operating under restrictions for a large part of the year. Restricted Fund donations are up by £181 and Tax recovered on gift aid giving is down only by £1,115 on general account despite the large increase in the previous year due to recruiting new members to the scheme. We continue to promote giving through the gift aid scheme where appropriate, which allows us to reclaim your tax paid to HMRC as a proportion of your giving to St. Mary's. We thank all donors for giving in any way to support our funds. We also wish to acknowledge the generous donations made to the National Giving Day which were shared between various charities and our own funds. We were very grateful to our Nursery School for making a donation of £35,000 towards the upgrade to our heating system.

Overall our general fund expenditure has increased by approximately £33,000; which is largely due to expenses incurred in meeting the requirements of the Church of Scotland for our new manse including conversion of the garage to a study and also the interior fittings etc.. Our heating costs have risen again as our Nursery was open for a larger part of the year and required to keep the halls ventilated to reduce the chances of Covid-19 spreading within the staff and pupils. Depreciation costs are higher this year due to the extra work carried out on the heating system which is written off over a ten year period. The Trustees express their gratitude to the Fabric Committee and volunteers for their understanding of our situation, and for continuing to carry out a lot of work voluntarily on our behalf to reduce costs. St. Mary's Nursery has had another very successful year and has contributed greatly to the life of the Church.

We are very pleased to be able to report a substantial increase in our reserves this year which is a tribute to the hard work put in by a lot of people within the Church and its related organisations. We must continue to strive to replace all of the funds previously utilised to enable us to call a new Minister and to give our full support to [redacted], as together, we do all that we can to make St. Mary's a special place within the community of Kirkintilloch.

In summary, this has been another very successful year for the Church financially but it has to be borne in mind that nearly all of the surplus arose one way or another from the Nursery, which cannot be guaranteed to recur in the future as its contribution relies heavily on the numbers attending.

We have made substantial strides forward in the last year and must continue to do so, if we are to maintain our presence in the centre of Kirkintilloch. Although our financial position now looks much more secure we cannot afford to let ourselves be lulled into any false sense of security and we must support our Stewardship and Finance Team once they are in a position to move forward with their plans once again.

We have come through a challenging year and achieved a great deal in a short time with the support given by the congregation, now we need to move forward in faith and continue the good work done to date.

Thank you to the Congregation and friends for past and continuing support.

St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

Risk Management

The principal risks and uncertainties facing the congregation are that the average age of the congregation is high, which could lead to a drop in income arising especially as a major part of the offerings received are obtained from a small number of members as has been highlighted in articles in our church magazine. Another major source of risk is that we might not be able to maintain the sanctuary in a wind and watertight condition as required by our Heritage Lottery Fund grant. The Ministries and Mission system has been under review by a working group within The Church of Scotland. A revised system named "Giving To Grow" is expected to be put forward to the next General Assembly. The outcome of this review as it stands at present is likely to increase the financial burden placed on us. The Kirk Session have considered these matters and every effort is being made to draw on the talents within our Congregation to provide solutions. We have also through good stewardship successfully completed under the Heritage Lottery Fund scheme the delivery stage of the much needed repairs to our church roof, rainwater goods etc. to ensure that the building remains fit for purpose for years to come. As stated in Note 15 there is the potential for this grant funding to be recovered if the property ceases to be used for its current purposes before 31 January 2028. We take these risks very seriously and continue to monitor them on a regular basis at our Session Meetings.

Reserves Policy

In 2019 the Trustees took the decision to reduce the level of reserves held to approximately four months including designated funds and to redesignate some funds from restricted funds to unrestricted funds. At the year end the Church's Unrestricted Funds showed a surplus of £257,093 which is more than six months expenditure, however a substantial amount of these funds relate to our Nursery School. We continue to carry out a review of the mechanics of operating the charity and expect to restart a Stewardship Campaign which we was put on hold as a result of the pandemic.

The church also held £31,849 of restricted funds which have been provided for the purposes specified in Note 12.

St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

Structure, Governance and Management

The congregation is a registered charity, number SC007260 and is administered in accordance with the terms of the Quoad Omnia Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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.

The Kirk Session, which meets six times in the year, exercises its responsibility for matters temporal and spiritual through a committee structure. Kirk Session development continues to be part of our focus at this time. We are aware of the need to provide Pastoral Care and Parish Contact in a strategic manner. This must be informed by and directed by our Theology, history and available resources. We will continue to look at reshaping the management of the Kirk Session in order to reflect our priority for Mission and Pastoral Care. We are aware of our Magazine distribution, our reporting of need and support of the congregation. This awareness is starting to shape how we will deliver this service in the future. It would be our hope through conference and research to develop our current model. As trustees we seek to find the most effective way to meet the needs of our Parish, Community and Congregation.

Over the past year the Congregation of St. Mary's Parish Church has consistently and faithfully gathered together as permitted by the Covid-19 restrictions placed on it. This has included the celebration of Holy Communion in December only. We have sought to develop new opportunities for worship in a contemporary context. This has involved responding to national and local events. The Kirk Session has set two weekly diets of worship in normal circumstances, Sunday and Wednesday. Christian festivals have normally been celebrated with significant gatherings for Easter and Christmas. Holy Week services with other Church of Scotland Churches and worshiping in alternative sanctuaries had to be cancelled once again this year. The fundamental objective to provide the opportunity for worship, Christian Outreach, Christian Education, fellowship and pastoral support has been outlined earlier in the report.

Reference and Administrative Information

Charity No: **SC007260**

Congregation No: **160871**

Trustees



St. Mary's Parish Church of Scotland, Kirkintilloch

Trustees' Report

for the year ended 31 December 2021

Principal Office bearers

Minister

Locum Minister

Interim Moderator

Session Clerk:

Church Treasurer:



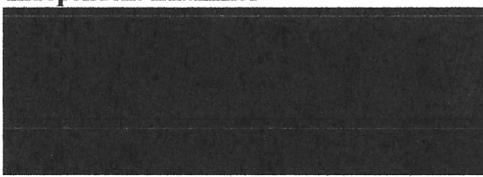
Principal Office

St. Mary's Parish Church Office

Cowgate

Kirkintilloch

Independent Examiner



Bankers

Clydesdale Bank

Cowgate

Kirkintilloch

G66 1JU

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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the 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 judgements 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;
- 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 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 22/02/22 and signed on their behalf.

Session Clerk

**St. Mary's Parish Church of Scotland, Kirkintilloch
for the year ended 31 December 2021**

Independent Examiner's Report to the Trustees of St. Mary's Parish Church

I report of on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 8 to 17.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 by the accounts.

Independent Examiner's Statement

In the course of my examination , no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: [REDACTED] CPFA

Address:

[REDACTED]

Date

St. Mary's Parish Church of Scotland, Kirkintilloch
Statement of Financial Activities
for the year ended 31 December 2021

Note	Unrestricted		Restricted		Unrestricted		Restricted	
	Funds		Funds		Total		Funds	
	2021	2021	2021	2020	2020	2020	2020	2020
Income and endowments from:								
Donations & legacies	1	148,814	3,025	151,839	129,818	25,067	154,885	
Charitable activities	2	294,128	-	294,128	181,178	-	181,178	
Other trading activities	3	20,318	-	20,318	16,621	12	16,633	
Investment Income	4	205	73	278	238	86	324	
Total income		463,465	3,098	466,563	327,855	25,165	353,020	
Expenditure on:								
Raising funds	5	540	-	540	573	-	573	
Charitable activities	5	357,282	-	357,282	284,890	6	284,896	
Total expenditure		357,823	-	357,823	285,463	6	285,469	
Net income/(expenditure) before gains & losses on investments								
Net gains/(losses) on investments		105,643	3,098	108,741	42,392	25,159	67,551	
Net gains/(losses) on investments	9	1,081	402	1,483	(339)	(126)	(465)	
Net income/(expenditure)		106,724	3,500	110,224	42,053	25,033	67,086	
Transfers between Funds		800	(800)	-	60,438	(60,438)	-	
Net movement in funds		107,524	2,700	110,224	102,491	(35,405)	67,086	
Reconciliation of funds:								
Total funds brought forward		149,569	29,149	178,718	47,078	64,554	111,632	
Total funds carried forward	12	257,093	31,849	288,942	149,569	29,149	178,718	

St. Mary's Parish Church of Scotland, Kirkintilloch

Balance Sheet as at 31 December 2021

	Unrestricted		Restricted		Total 2020
	Funds 2021	Funds 2021	Total 2021		
	Note	£	£	£	
Fixed Assets:					
Tangible assets	8	27,936	-	27,936	3,360
Investments	9	13,367	-	13,367	11,884
Total Fixed Assets		41,303	-	41,303	15,244
Current Assets					
Stock		-	2,713	2,713	2,713
Debtors	10	8,274	101	8,375	8,791
Cash at bank and in hand		217,805	30,571	248,376	204,241
Total Current Assets		226,079	33,385	259,464	215,745
Liabilities					
Creditors falling due within one year	11	10,289	1,536	11,825	52,271
Net Current Assets		215,790	31,849	247,639	163,474
Net Assets		257,093	31,849	288,942	178,718
The funds of the charity:					
Restricted income funds		-	31,849	31,849	29,149
Unrestricted income funds		257,093	-	257,093	149,569
Total charity funds	12	257,093	31,849	288,942	178,718

The accounts were approved by the trustees on 22/02/2022 and signed on their behalf by:

Session Clerk

Treasurer

St. Mary's Parish Church of Scotland, Kirkintilloch

Year ended 31 December 2021

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 under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with applicable accounting standards, 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Charity meets the definition of a public benefit entity under FRS 102.

Fund accounting

Funds are classified as either restricted 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 there from 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 charity's objects. 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. The designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income recognition

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.

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

Dividends on investments are recognised once the dividend has been declared and notification has been received of the dividend due.

On receipt, donated professional services and donated facilities are recognised as income 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.

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

St. Mary's Parish Church of Scotland, Kirkintilloch

Year ended 31 December 2021

Accounting Policies

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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.

All fixed assets costing in excess of £2,500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Equipment 10 years

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

St. Mary's Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

The charity is not registered for VAT and resources expended therefore include irrecoverable VAT.

St. Mary's Parish Church of Scotland, Kirkintilloch

Notes forming part of the financial statements

for the year ended 31 December 2021

	Unrestricted		Unrestricted		Restricted		Total 2020 £
	Funds 2021	Funds 2021	Total 2021	Funds 2020	Funds 2020		
	£	£	£	£	£		
1 Donations and Legacies							
Offerings/Special Projects Income	100,597	2,420	103,017	94,034	2,239	96,273	
Tax Recovered on Gift Aid	22,688	605	23,293	23,803	405	24,208	
Advent Appeal - M&M Deficit	-	-	-	-	21,000	21,000	
Tax Recovered on Gift Aid re Advent Appeal	-	-	-	-	1,423	1,423	
National Giving Day	1,870	-	1,870	-	-	-	
Tax Recovered on Gift Aid re National Giving Day	238	-	238	-	-	-	
Legacies	17,500	-	17,500	-	-	-	
Stipend Endowment	896	-	896	1,529	-	1,529	
Contributions from Congregational Organisations	-	-	-	-	-	-	
HMRC Grant	2,498	-	2,498	5,390	-	5,390	
Other	2,515	-	2,515	4,844	-	4,844	
Subtotal for Congregational Funds	148,802	3,025	151,827	129,600	25,067	154,667	
Kirk Session Funds - Sunday School	12	-	12	31	-	31	
Organisation Funds	-	-	-	187	-	187	
	148,814	3,025	151,839	129,818	25,067	154,885	
2 Income from Charitable activities							
Weddings and funerals	775	-	775	-	-	-	
Coffee mornings etc	-	-	-	-	-	-	
Subtotal for Congregational Funds	775	-	775	-	-	-	
Kirk Session Funds - Nursery School	293,353	-	293,353	181,178	-	181,178	
Kirk Session Funds - Sunday School	-	-	-	-	-	-	
Organisation Funds	-	-	-	-	-	-	
	294,128	-	294,128	181,178	-	181,178	
3 Income from other trading activities							
Hall Lets	20,318	-	20,318	14,551	-	14,551	
Souvenir Sales	-	-	-	-	12	12	
Subtotal for Congregational Funds	20,318	-	20,318	14,551	12	14,563	
Kirk Session Funds - Nursery School	-	-	-	-	-	-	
Kirk Session Funds - Sunday School	-	-	-	-	-	-	
Organisation Funds	-	-	-	2,070	-	2,070	
	20,318	-	20,318	16,621	12	16,633	
4 Investment income							
Dividends received	194	-	194	216	-	216	
Deposit interest	11	72	83	22	79	101	
Subtotal for Congregational Funds	205	72	277	238	79	317	
Kirk Session Funds - Nursery School	-	-	-	-	-	-	
Kirk Session Funds - Sunday School	-	1	1	-	7	7	
Organisation Funds	-	-	-	-	-	-	
	205	73	278	238	86	324	

St. Mary's Parish Church of Scotland, Kirkintilloch

Notes forming part of the financial statements

for the year ended 31 December 2021

	Unrestricted Funds		Restricted Funds		Unrestricted Funds		Restricted Funds		Total 2020 £
	2021	2021	2021	2020	2020	2020	2020	2020	
	£	£	£	£	£	£	£	£	
5 Analysis of Expenditure									
Raising Funds									
Offering Envelopes	540	-	540	573	-	573			
	540	-	540	573	-	573			
Charitable Activities									
Ministries & Mission Contributions	57,211	-	57,211	61,028	-	61,028			
Presbytery Dues	3,892	-	3,892	3,777	-	3,777			
Locum Fees	7,835	-	7,835	9,002	-	9,002			
Minister's Expenses	1,006	-	1,006	860	-	860			
Council Tax	2,026	-	2,026	-	-	-			
Pulpit Supply	120	-	120	870	-	870			
Other Salary Costs	11,948	-	11,948	14,938	-	14,938			
Fabric Repairs & Maintenance	25,994	-	25,994	2,264	-	2,264			
Water & Insurance	8,666	-	8,666	8,273	-	8,273			
Heating and lighting	14,483	-	14,483	10,698	-	10,698			
Cleaning & Caretaking	642	-	642	1,800	-	1,800			
Church Office Expenses	1,633	-	1,633	1,010	-	1,010			
Organ & Music Expenses	8,654	-	8,654	833	-	833			
Outreach	-	-	-	-	-	-			
Souvenir Costs	-	-	-	-	6	6			
Depreciation	6,464	-	6,464	3,361	-	3,361			
National Giving Day	910	-	910						
Other expenses	398	-	398	212	-	212			
Subtotal for Congregational Funds	151,882	-	151,882	118,926	6	118,932			
Kirk Session Funds - Nursery School	204,523	-	204,523	155,084	-	155,084			
Kirk Session Funds - Sunday School	127	-	127	38	-	38			
Organisation Funds	750	-	750	10,842		10,842			
Total	357,823	-	357,823	285,463	6	285,469			

Kirk Session Funds - Nursery School

Salary Costs	159,765	-	159,765	115,247	-	115,247
Laundry and Cleaning	7,033	-	7,033	1,547	-	1,547
Uniform Purchases	2,496	-	2,496	1,033	-	1,033
Materials & Equipment	6,155	-	6,155	4,460	-	4,460
Office Expenses	1,304	-	1,304	83	-	83
Advertising	-	-	-	-	-	-
Food	4,724	-	4,724	1,234	-	1,234
Donations to Charities	-	-	-	80	-	80
Computer Expenses	493	-	493	426	-	426
Other Expenses	22,553	-	22,553	30,974	-	30,974
	204,523	-	204,523	155,084	-	155,084

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

St. Mary's Parish Church of Scotland, Kirkintilloch

Notes forming part of the financial statements

for the year ended 31 December 2021

6 Staff costs and numbers

	2021	2020
	£	£
Salaries and wages	11,948	14,938
Social security costs	-	-
Pension costs	-	-
Total	11,948	14,938

The average number of employees during the year was as follows:

	2021	2020
	Number	Number
Administration	-	-
Music staff	1	1
Premises maintenance	2	2
Total	3	3

No employee had employee benefits in excess of £60,000 (2020 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years) was £35,269.

	2021	2020
	£	£
Nursery School		
Salaries and Wages	158,891	114,573
Social Security Costs	874	674
Total	159,765	115,247

The average number of employees during the year was as follows:

	2021	2020
	Number	Number
Teaching Staff	9	7
Secretarial Staff	1	1
Other Staff	1	1
Total	11	9

7 Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £2,906. In addition the following trustees and persons related to trustees received payments for services:-

- Treasurer £200	- Assistant Session Clerk £200
- Session Clerk £200	- Church Officer £5,011
- Relief Organist £90	

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

During the year a total of £28,823 was donated to the congregation by trustees.

St. Mary's Parish Church of Scotland, Kirkintilloch
Notes forming part of the financial statements
for the year ended 31 December 2021

8 Tangible Fixed Assets

	Equipment	Total
	£	£
Cost/valuation		
At 1 January 2021	33,609	33,609
Additions	31,040	31,040
Gain /(loss) on revaluation	-	-
Disposals	-	-
At 31 December 2021	64,649	64,649
Accumulated Depreciation		
At 1 January 2021	30,249	30,249
Charge for year	6,464	6,464
Eliminated on Disposals	-	-
At 31 December 2021	36,713	36,713
Net Book Value		
At 31 December 2021	27,936	27,936
At 31 December 2020	3,360	3,360

9 Investments

Congregational Funds	2021	2020
	£	£
Market value at 1 January	8,662	9,001
Purchased during the year	-	-
Sold during the year	-	-
Realised Gain/(loss) on investments	-	-
Gain /(loss) on revaluation	1,081	(339)
Market value at 31 December	9,743	8,662
Investments at cost	7,000	7,000
The following investments are held:		
Church of Scotland Investors Trust Growth Fund	9,743	8,662
	9,743	8,662
Kirk Session Funds	2021	2020
	£	£
Market value at 1 January	3,222	3,348
Purchased during the year	-	-
Sold during the year	-	-
Realised Gain/(loss) on investments	-	-
Gain /(loss) on revaluation	402	(126)
Market value at 31 December	3,624	3,222
Investments at cost	2,604	2,604
The following investments are held:		
Church of Scotland Investors Trust Growth Fund	3,624	3,222

10 Debtors

	2021	2020
	£	£
Gift Aid Tax Refund Due	6,155	6,146
Hall Lets	-	-
Other Debtors	2,220	2,645
	8,375	8,791

St. Mary's Parish Church of Scotland, Kirkintilloch

Notes forming part of the financial statements

for the year ended 31 December 2021

11 Creditors falling due within one year

	2021	2020
	£	£
Accruals	11,825	52,271
Other	-	-
	11,825	52,271

The main accruals are in respect of

Nursery Fees and Grants in advance £5,906 (2020 £46,812)

12 Movement in Funds

	At 1 January 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted funds Congregation					
Communion Fund	982	-	-	-	982
Special Projects Fund	20,107	3,025	-	(800)	22,332
Building Restoration Fund	243	-	-		243
	21,332	3,025	-	(800)	23,557
Restricted funds Kirk Session					
Restricted funds	1,858	1	-	-	1,859
The Hannah Baxter Bequest	350	-	-	-	350
Aitkin, Boyd, Reid, Gibb & Galloway Trusts	5,609	474	-	-	6,083
	7,817	475	-	-	8,292
Total Restricted Funds	29,149	3,500	-	(800)	31,849
Unrestricted funds					
Designated Fabric Fund	9,953	250	-	-	10,203
General Fund	96,113	170,931	(152,422)	35,800	150,422
	106,066	171,181	(152,422)	35,800	160,625
Kirk Session Funds					
Unrestricted funds	39,782	293,365	(204,650)	(35,000)	93,497
Organisations Funds					
Unrestricted funds	3,721	-	(750)	-	2,971
Total Unrestricted Funds	149,569	464,546	(357,822)	800	257,093
Total funds	178,718	468,046	(357,822)	-	288,942

Analysis of Funds for previous year

	At 1 January 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2020
	£	£	£	£	£
Restricted funds Congregation					
Communion Fund	982	-	-	-	982
Special Projects Fund	55,472	25,079	(6)	(60,438)	20,107
Building Restoration Fund	243	-	-	-	243
	56,697	25,079	(6)	(60,438)	21,332
Restricted funds Kirk Session					
Restricted funds	1,851	7	-	-	1,858
The Hannah Baxter Bequest	350	-	-	-	350
Aitkin, Boyd, Reid, Gibb & Galloway Trusts	5,656	79	(126)	-	5,609
	7,857	86	(126)	-	7,817
Total Restricted Funds	64,554	25,165	(132)	(60,438)	29,149
Unrestricted funds					
Designated Fabric Fund	9,224	729	-	-	9,953
General Fund	11,853	143,660	(119,838)	60,438	96,113
	21,077	144,389	(119,838)	60,438	106,066
Kirk Session Funds					
Unrestricted funds	13,695	181,209	(155,122)	-	39,782
Organisations Funds					
Unrestricted funds	12,306	2,257	(10,842)	-	3,721
Total Unrestricted Funds	47,078	327,855	(285,802)	60,438	149,569
Total funds	111,632	353,020	(285,934)	-	178,718

St. Mary's Parish Church of Scotland, Kirkintilloch

Notes forming part of the financial statements

for the year ended 31 December 2021

Purposes of Restricted Funds

Special Projects Fund: This is a fund to be used for major fabric restoration projects including replacement of sound system, hall roof, tower and church roof and for the Advent Appeal for payment of Ministries and Mission deficit. Donations made to this fund cannot be used for any other purpose.

Building Restoration Fund: This fund is to be used to account for the income and expenditure on the Restoration works carried out in 2017 and 2018 under the contract which has obtained funding from Heritage Lottery Fund and Historic Environment Scotland as required by the terms of the grants.

The Hannah Baxter Bequest: The income from this fund is to be used for the general expenses of the church.

The Rena Gilchrist Memorial Fund: This fund is for the use of the Sunday School only.

The Sunday School Trust Fund: This fund is for the use of the Sunday School only.

The Aitkin Boyd Reid Gibb and Galloway Trusts: The income from this fund is to be used for the needy of the parish.

Purposes of Designated Funds

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

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	Fund	Funds	Funds	
	£	£	£	£
Fixed Assets	27,936	-	-	27,936
Investments	13,367	-	-	13,367
Current Assets	215,876	10,203	33,385	259,464
Current Liabilities	(10,289)	-	(1,536)	(11,825)
Liabilities over 1 year	-	-	-	-
Net assets at 31 December 2021	246,890	10,203	31,849	288,942

14 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.

15 Contingent Liability

Under the terms and conditions of the contracts signed by Heritage Lottery Fund, Historic Environment Scotland, St. Mary's Kirk Session and the General Trustees of the Church of Scotland there is a potential for a repayment of all or parts of the grants received for the Building Restoration Project to be requested by Heritage Lottery Fund and Historic Environment Scotland. These amounts would only be repayable on request if the property no longer is used as a Church or is sold or the maintenance programme is not carried out to their satisfaction. These terms and conditions apply until 31 January 2028. Grants received total £219,262.

16 Donated Services

No professional service fees were charged in the year by the Independent Examiner, the value of the work has not been quantified.

17 Collections for Third Parties

	2021	2020
	£	£
UNICEF Jars of Grace	-	678
Lodging House Mission	1054	484
Christian Aid	796	-
St. Rollox Community Outreach	620	-
East Dunbartonshire Council Foodbank	320	-
East Dunbartonshire Council Social Work	360	660
East Dunbartonshire Women's Aid	-	660
	3,150	2,482

**FUNDS HELD ON BEHALF OF THE CONGREGATION BY
THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2021	2020
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	-	-
Market Value of Balances at 31 December	-	-
<u>REVENUE ACCOUNT</u>		
Credit Balances held at 31 December	-	-
<u>TEMPORARY ACCOUNT</u>		
Credit/(Debit) Balance at 31 December	<u>2,220</u>	<u>330,432</u>