

The Church of Scotland
St. Andrew's Parish Church, Inverurie



Receipts and Payments Accounts
Congregation No: 331972
Charity No: SC 008791
Annual Report and Accounts for Year Ending 31 December 2021

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Reference and Administrative Information

Charity Name:	St Andrew's Parish Church of Scotland Inverurie
Charity Registration Number:	SC008791
Congregation Reference No:	331972
Contact Address:	St Andrew's Church Office High Street Inverurie Aberdeenshire AB51 3QJ

Trustees

Kirk Session

Barrack, Mrs Elizabeth	Ingram, Mrs Jennifer
Binnie, Mrs Vera	Keith, Mrs Moira
Brew, Mr Eric	Milne, Mrs Rosemary
Bruce, Mrs Joyce	Morrice, Mr Hugh
Christie, Mrs Hilda	Morrison, Mr James
Clark, Mr Charles	Pawson, Mrs Kristine
Clark, Mrs Yvonne (from May 2021)	Smith, Mr Alastair
Conn, Mrs Molly	Stuart, Mrs Diana
Davidson, Mrs Sarah	Tuach, Mr Kenneth
Donaldson, Mr Peter	Vernal, Mrs Maureen
Duff, Mr Allan	Williams, Mrs Jean
Fraser, Mrs Irene	Young, Mr Robert
Green, Mr Ralph	Young, Mrs Alison
Hepburn, Mrs Sandra	

Board Members

Mrs Isabel Greig (to February 2021)	Mr. Norman Peters
Mrs Joyce Lawson (Clerk)	Mrs Pat Wink

Principal Office Bearers

Minister	Rev. Carl Irvine
Session Clerk	Mr Kenneth Tuach (to July 2021)
Session Clerk	Mrs Rosie Milne (from August 2021)
Clerk to the Board	Mrs Joyce Lawson
Treasurer	Mr. Tom Craggs
Church Administrator	Mrs Linsey Stewart

Independent Examiner

Louise Wood

Bankers

Bank of Scotland
Garioch Centre
Inverurie
AB51 4SB

2. Trustees Annual Report

2.1 Structure, Governance and Management

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

2.2 Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

2.3 Organisational Structure

The Congregational Board is chaired by the Minister and meets at least five times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

The Kirk Session which meets at least five times a year is responsible for spiritual affairs within the church.

2.4 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.

2.5 Achievements and Performance

(a) Church Life

Worship is normally conducted at St Andrew's on Sundays at 10:00 a.m. Additional services to celebrate aspects of the Christian Year are held in the course of the year, often in conjunction with other Inverurie Churches.

The life and work of the congregation of St. Andrew's revolves around 'The Five Marks of Mission'. Although many of our activities contribute to more than one 'Mark of Mission', each mark is mainly addressed as follows:

Mark 1: To proclaim the good news of the Kingdom

The good news of the Kingdom is proclaimed most obviously at our weekly Sunday morning worship services, which can be attended in person, via online streaming, or as a recording at a more convenient time for the individual. In addition, a regular Bible study, open to all, is led by our Minister. The last study series looked at 'God's Picture', by Vaughan Roberts and was attended by a total of nine people, including two members from Inverurie West Church. A new study, looking at 'The Book of Judges' will begin soon in 2022.

Our Church magazine, 'The Saltire' is distributed every month by a team of willing people. The magazine contains a varied mix of news, articles and information, and aims to open up parts of Scripture, communicate essential information, and keep the readership abreast of the life of the Church.

We work with other Christian Churches in the Inverurie area through IDCT, which organises joint Holy Week services, an Easter 'Walk of Witness', a large, wooden, Nativity display in The Square, and a Christingle service, which is well attended by families who have limited connection with the Church at other times.

On a community-wide basis, the annual Inverurie Remembrance Sunday service is held in St. Andrew's, immediately followed by a service at the War Memorial in The Square, in partnership with other churches in Inverurie, The Royal British Legion and Aberdeenshire Council.

Mark 2: To teach, baptise and nurture new believers

In addition to the Bible study group, there is a monthly Sunday School (Time Out Club), currently attended regularly by three children. The 1st Inverurie Company of The Boys' Brigade, meet weekly, during school term time, with separate meetings for Anchor Boys, Junior and Company Sections - the Anchors and Juniors have seen a big upturn in numbers over the past year, which is excellent news.

School chaplaincy is currently limited, due to pandemic restrictions, but connections have been made and hope to be developed when the situation allows in 2022.

One infant baptism took place in December 2020 but, sadly, there were no baptisms in 2021, perhaps the pandemic has deterred people from large gatherings.

Mark 3: To respond to human need by loving service

There were three social events, bringing both church and non-church people together, during the latter part of 2021, as easing restrictions permitted larger gatherings: a Soup and sweet in August, a Harvest Lunch in October, and a Christmas Afternoon Tea and Craft Fair in November. These events provided much needed social get-togethers after a prolonged period of enforced social isolation due to the pandemic. They also provided a welcome boost to Church funds after the losses incurred due to pandemic restrictions.

Over the course of 2021, twenty-eight funerals were conducted, providing pastoral care for families and friends to help in their grief.

There was one wedding in 2021, it was not in the church building but was Christian outreach.

Mark 4: To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation

St. Andrew's Church pursues justice and peace through our support of Christian Aid Week collections and Christmas card delivery. We are a collection point for 'Knitting for Malawi' items and transport them to Dundee for shipping. There is also a trolley in the vestibule to collect items for the local Foodbank.

Mark 5: To strive to safeguard the integrity of creation and sustain and renew the life of the earth

Where possible, we employ energy saving measures and are currently replacing the gas cooker in the kitchen for a more environmentally friendly electric one. To encourage recycling, we host a 'clothing bin' outside for the community to place unwanted items in so that they can be recycled.

(b) Membership

The Congregational Roll decreased through 2021 primarily through death. The year end statistics are summarised below.

2020 Year End Active Members	887
Removed from Roll during 2021 due to Death	47
Removed from Roll during 2021 Otherwise	5
Total Roll 2021 Year End	835

(c) Financial Review

Givings from the Congregation is a significant area of income, received from Standing Orders, Open Plate or Envelopes and is a mixture of gift aid and non-gift aid. The

income seen from this stream has been severely disrupted however it is noted that some members have moved to Standing Orders, made arrangements to hand in their envelopes and in some cases made one-off donations. Nonetheless, 2021 has benefited from a 2% increase in traceable Givings. Unfortunately, this was below the target of 7.5% however it must be viewed in the light of the pandemic and energy driven economic impacts on households through 2021 and potentially into 2022/2023.

Of the 633 active Households, 355 households contributed regular traceable Givings (Standing Orders, bank transfers, Envelopes) through the year. The average traceable Giving per Household is £3.50 per week.

Social Events have been able to return with a significant contribution to income. In addition, one of our members ran a Hampers Christmas Raffle, the proceeds from which were donated to the Church. The collective proceeds will allow the kitchen cooker to be replaced at a cost of £3,009 of which £1,050 was paid in 2021 and the balance due in 2022. This will enable planned social events (which rely on a reliable, serviceable cooker) to continue in 2022 and beyond.

A further opportunity was created by Church of Scotland for a National Givings Day which raised £3,730 ([Section 6 Note 3](#)). The money goes directly to the Church and is excluded from future Ministry & Missions contributions.

Through Adapt & Thrive a grant of £9,200 was received specifically for Livestream/Audio Visual equipment replacement. Despite supply chain difficulties which influenced the availability of the equipment (sound console, TV screens) the equipment has been installed by year end with minor elements/fine tuning still be completed in early 2022.

Cumulatively, St. Andrew's have had to draw on its combined financial reserves in the sum of £10,600 in order to maintain its overheads obligations including Ministry and Mission contributions, Church Buildings insurance, utilities, staff costs and minimum fabric maintenance of the Church Buildings and Manse consistent with Church of Scotland instructions and Presbytery guidance.

Expenditure during the year continue to run at circa £10,000 per month.

Debtors at the year end are:-

- Slimming World (£354)
In liquidation and being addressed on our behalf by Church of Scotland.
- Barclay's Wealth Management Fund THE GRUBB TRUST Investor Reference 80177581, Account Number 60167859 (£1,000)
The Grubb Trust was established in 1839 for which St. Andrew's Parish Church invested £1,000 in Barclay Wealth Management Fund in March 1994. This is now in liquidation being handled by BCI Liquidations (PWC) with whom we are in discussion and providing the evidences (November 2021) of our entitlement(s) under the liquidation. Given the breadth of investors this is unlikely to be concluded until 2022 (or later).

2.6 Reserves Policy

It has previously been the Trustees' policy to hold reserves of approximately four months expenditure including unrestricted funds. This was re-affirmed for 2021.

At 31 December 2021 the Church held unrestricted cash funds of £43,946. Given the uncertainties of COVID-19 and the restrictions it imposes on future income, the 2022 budget forecast indicates that this will all be used in order to meet our overheads.

The Church also held £3,836 of restricted funds which have been provided for the purposes specified in [Section 6 Note 2](#).

2.7 Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible

for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. St. Andrew's continue to comply with the format and content template provided by [Church of Scotland](#).

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees 9 February 2022 and signed on their behalf,



Rosie Milne, St Andrew's Parish Church Session Clerk

9 February 2022



Thomas Craggs, St. Andrew's Parish Church Treasurer

9 February 2022

3. Independent Examiners Report

I report on the accounts of the charity for the year ended 31st December 2021.

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.
- 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) © of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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 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:
 - a. to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. 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.

Name: Louise Wood

Signature:



Address:

21, Barratt Drive

Ellon

AB41 9EQ

Date: 9 February 2022

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

4. Statement of Balances

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
		Church Of Scotland Deposit Fund	4,867	3,832		8,699	8,699
		General Treasurer Accounts Brought Forward	49,676			49,676	49,676
TOTAL BROUGHT FORWARD AT 1 JANUARY 2021			54,543	3,832	0	58,375	58,375

Excess of Receipts over Payments for 2021			(10,597)	4	0	(10,593)	
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TOTAL FUNDS CARRIED FORWARD TO 2022			43,946	3,836	0	47,782	
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Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
(cost £ 9004.88)				14,660	0	14,660	13,305

TOTAL ASSETS			43,946	18,496	0	62,442	71,721
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Liabilities	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021
Loan to Church of Scotland 3352			0	0	0	0
Underpayment to Ministry and Mission			0	0	0	0
TOTAL LIABILITIES			0	0	0	0

Bad Debtors	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021
Slimmers Scotland (2009) Limited			354	0	0	354
Barclay Wealth in Liquidation			1,000			1,000
TOTAL BAD DEBTORS			1,354	0	0	1,354

The accounts were approved by the Kirk Session and Financial Board on xx February 2021. For and on behalf of the Kirk Session and Financial Board.

Rosie Milne, St Andrew's Parish Church Session Clerk

9 February 2022

Thomas Craggs, St. Andrew's Parish Church Treasurer

9 February 2022

5. Receipts and Payments

			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
Receipts	Notes						
		Activities for Generating Funds	10,116	0	0	10,116	6,349
		Bank and Deposit interest	312	0	0	312	436
		Donations	82,381	0	0	82,381	80,328
		Movement In Deposits	3	4	0	7	
		Legacies	0	0	0	0	0
		SUB TOTAL	92,812	4	0	92,816	87,112

Grants	9,200	0	0	9,200	600
Other Receipts	2,117	0	0	2,117	688
Rental of premises	11,211	0	0	11,211	9,344
Sale of assets	650	0	0	650	0
Sale of investments	0	0	0	0	0
SUB TOTAL	23,178	0	0	23,178	10,632

TOTAL RECEIPTS			115,990	4	0	115,994	97,744
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			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
Payments	Notes						
		Costs of generating funds	(10,087)	0	0	(10,087)	(692)
		Charitable activities	(116,449)	0	0	(116,449)	(131,214)
		Governance costs	(50)	0	0	(50)	0
TOTAL PAYMENTS			(126,587)	0	0	(126,587)	(131,906)

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			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
INCOME/EXPENDITURE SURPLUS/(SHORTFALL)	Notes		(10,597)	4	0	(10,593)	(34,162)

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Bank and Deposit Balances

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
General (Treasurer) Account		39,076	0	0	39,076	49,676
Renovations Deposit Fund			3,836	0	3,836	3,832
Music Deposit Fund		2,695	0	0	2,695	2,692
Fabric Fund		175	0	0	175	175
Improvement and Development Deposit Fund		2,000	0	0	2,000	2,000
TOTAL BANK AND DEPOSIT BALANCES		43,946	3,836	0	47,782	58,375

6. Notes To Accounts

Note 1-Trustee Remuneration and Related Party Transactions

The Minister was reimbursed travel costs and telephone/internet service costs totalling £1,658 in accordance with Church of Scotland Ministers Handbook . Manse Council Tax was also paid by the Church in the sum of £3,377. No other trustee received any remuneration or reimbursement of expenses during the year. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Note 2-Movement in Funds

Movement In Funds	Notes	Jan-21	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2021
General (Treasurer) Account		49,676	115,987	(126,587)	0	39,076
Bequest Deposit Fund		0	0	0	0	0
Renovations Deposit Fund		3,832	4	0	0	3,836
Music Deposit Fund		2,692	3	0	0	2,695
Fabric Fund		175	0	0	0	175
Improvement and Development Deposit Fund		2,000	0	0	0	2,000
TOTAL FUNDS		58,375	115,994	(126,587)	0	47,782

In keeping with Church of Scotland COVID-19 advice on use of reserves “Some congregations have had the opportunity to create reserves over previous years. Now may well be the time for careful stewardship of these reserves and assessing if they could be used at this time, starting with restricted funds wherever possible.” The General (Treasurer) accounting and control as of 2021 includes the Standing Order, Social and Flower Funds. The reconciliation is set out below.

	2021	2020
Treasurer	16,244.43	26,823
Standing order donation	21,681.00	21,460
Flower	714.01	584
Social	437.01	809
	39,076.45	49,676

Only the following funds are now identified separately in St. Andrew's Parish Church Accounts, the purposes of which are also noted.

- 1) Treasurers Account
 - To manage daily income and expenditures of the Church including standing order donations, floral decoration and social events
- 2) Renovation Fund
 - To provide funds for the Church Renovations
- 3) Music Fund
 - The Trustees have set aside funds for the purchase of music resources for use in worship
- 4) Fabric Fund
 - The Trustees have set aside funds for the maintenance of the Church property
- 5) Improvement and Development Fund
 - For Improvements within the Church Buildings

Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
1101: WFO Scheme Non Gift Aid		1,330	0	0	1,330	1,144
1003: Standing Order Donations		42,660	0	0	42,660	42,938
1103: Gift Aid Donations		1,620	0	0	1,620	0
1104: Tax Recovered		17,632	0	0	17,632	20,641
1105: Ordinary Offerings		1,835	0	0	1,835	2,459
1106: Other Offerings		1,310	0	0	1,310	1,065
1107: WFO (Book 2) Gift Aid		3,047	0	0	3,047	3,429
1108: Monthly Collection		4,220	0	0	4,220	4,351
1109: Monthly Collection Gift Aid		4,996	0	0	4,996	4,300
1115: National Giving Day		3,730	0	0	3,730	
TOTAL DONATIONS		82,381	0	0	82,381	80,328

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Note 4-Charitable Activities Expenditure

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
9999: Miscellaneous Adjustments		0	0	0	0	(748)
1201: Ministries-Mission Allocation		(54,168)	0	0	(54,168)	(61,470)
1209: Presbytery Dues		(627)	0	0	(627)	(285)
1214: Ministry Travel expenses		(1,082)	0	0	(1,082)	(608)
1215: Ministers Telephone and Internet Services		(576)	0	0	(576)	(608)
1217: Pulpit Supply, Pastoral Cover		(395)	0	0	(395)	(590)
1219: Ministers Removal and Disturbance		0	0	0	0	(1,131)
1223: HMRC Salary Liabilities		(3,984)	0	0	(3,984)	(3,782)
1242: Organist Salary		(2,946)	0	0	(2,946)	(2,409)
1244: Church Administrator Salary		(11,519)	0	0	(11,519)	(11,039)
1246: Cleaner Salary		(9,229)	0	0	(9,229)	(10,779)
1248: Beadle Fee		(1,018)	0	0	(1,018)	
1250: Photocopier Lease Costs		(1,614)	0	0	(1,614)	(1,491)
1251: Stationery, Postage, Office Supplies		(1,325)	0	0	(1,325)	(1,014)
1252: Photocopying		(51)	0	0	(51)	(177)
1253: Church Telephone and Internet Services		(1,258)	0	0	(1,258)	(1,116)
1255: Church Computer Support		(485)	0	0	(485)	(835)
1262: Life and Work Expenses		(144)	0	0	(144)	(183)
1266: Choir and Music Expenses		(676)	0	0	(676)	(587)
1267: Worship Accessories		(95)	0	0	(95)	(960)
1300: Fabric Maintenance Church		(4,028)	0	0	(4,028)	(6,310)
1302: Gas Church		(2,836)	0	0	(2,836)	(1,725)
1303: Electricity Church		(5,757)	0	0	(5,757)	(2,970)
1307: Insurance Church		(3,683)	0	0	(3,683)	(4,308)
1308: Cleaning Materials		(520)	0	0	(520)	(1,137)
1309: Upkeep of Grounds		(739)	0	0	(739)	
1320: Fabric Maintenance Manse		(3,090)	0	0	(3,090)	(5,904)

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
1321: Electricity Manse		0	0	0	0	(285)
1322: Gas Manse		0	0	0	0	(15)
1325: Council Tax Manse		(3,377)	0	0	(3,377)	(3,615)
1360: Fabric Maintenance New Hall		(1,232)	0	0	(1,232)	(5,134)
1391: Audit or Independent Exam		(50)	0	0	(50)	
1465: Purchase of Fixed Assets		(9,715)	0	0	(9,715)	1
5000: Flower Fund		0	0	0	0	(35)
5004: Social funds		(372)	0	0	(372)	(657)
TOTAL EXPENDITURE		(126,587)	0	0	(126,587)	(131,906)

Note 5-Governance Costs Included in Note 4-Expenditure

Governance Costs Included in payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
1280: Accountancy Fees		0	0	0	0	0
1391: Audit or Independent Exam		(50)	0	0	(50)	0
1392: Preparation of Accounts		0	0	0	0	0
1393: Legal Costs (Governance)		0	0	0	0	0
1394: Loan Repayment		0	0	0	0	0
TOTAL GOVERNANCE COSTS		(50)	0	0	(50)	0

Note 6-Other Payments included in Note 4-Expenditure

Other Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2021	TOTAL 31 DECEMBER 2020
1465: Purchase of Fixed Assets		(9,715)	0	0	(9,715)	
1466: Purchase of investments		0	0	0	0	
TOTAL OTHER PAYMENTS		(9,715)	0	0	(9,715)	0

Note 7-Minister's Stipend

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. Ministers' stipends are paid in accordance with the National Stipend Scale.

Note 8-Collection For Third Parties

No collections for Third parties occurred during 2021.

Appendix 1-Deposit Funds Held by Church of Scotland (Exclude from OSCR Submission)

	Number of Units	Cost of Units	Market value	2021 Amount Deposited	2020
[REDACTED]					
[REDACTED]				[REDACTED]	[REDACTED]
[REDACTED]				[REDACTED]	[REDACTED]
[REDACTED]				[REDACTED]	[REDACTED]
[REDACTED]				[REDACTED]	[REDACTED]
[REDACTED]				[REDACTED]	[REDACTED]
				[REDACTED]	[REDACTED]

Consolidated Fabric Fund				2021 Total	2020
				[REDACTED]	[REDACTED]

Temporary Funds				2021 Total	2019
				[REDACTED]	[REDACTED]

Appendix 2-Church of Scotland Investments (Exclude from OSCR Submission)

Investments Summary					

Appendix 3-IE Checklist

THE CHURCH OF SCOTLAND Checklist for Examination of Congregational Accounts RECEIPTS & PAYMENTS

Presbytery: Gordon

Congregation: 331972

Is the total income less than £250,000?

Yes

No

X

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

Yes

No

- | | | | |
|----|--|--|--------------------------|
| 1. | Registered name of the congregation | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 2. | Congregation's Scottish charity number (<u>SC008791</u>)
(also to be shown on front cover of accounts) - <u>not the tax reference</u> | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 3. | Contact address of the congregation PAGE 3 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 4. | Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees PAGE 3 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 5. | Particulars of the constitution or governing document of the congregation PAGE 5 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 6. | A description of how charity trustees are recruited and appointed PAGE 5 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 7. | The purposes of the charity PAGE 5 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |
| 8. | The organisational structure of the congregation PAGE 5 | <input checked="checked" type="checkbox"/> | <input type="checkbox"/> |

- 9.** A summary of the main activities of the congregation and achievements in the period **PAGE 5** ☒ ☐
- 10.** A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including:
- the level of reserves held **PAGE 7** ☒ ☐
 - why they are held **PAGE 7 & 14** ☒ ☐
 - the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future **PAGE 14** ☒ ☐
- 11.** Signed and dated by a trustee on behalf of all the trustees **PAGE 8 & 11** ☒ ☐

Receipts and Payments Account

Receipts

	Yes	No	N/ A
1. Donations (including Gift Aid tax recovered) PAGE 12 & 14	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Grants PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Proceeds from sale of fixed assets PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Proceeds from sale of investments PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Split of receipts between different categories of funds PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payments

1. Payments for fundraising activities PAGE 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

4.	Payments relating directly to charitable activities, detailing material items PAGE 12, 15 & 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.	Grants and donations relating directly to charitable activities	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6.	Governance costs relating to:			
	- Independent examination PAGE 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- Legal costs associated with constitutional matters or legal advice PAGE 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7.	Purchase of fixed assets PAGE 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Purchase of investments PAGE 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Split of payments between different categories of funds PAGE 12, 15 & 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Comparative figures for previous year PAGE 12, 15 & 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of Balances

		Yes	No	N/ A
1.	Cash and bank balances at end of period PAGE 10 (including amounts held with Investors Trust Deposit Fund)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Reconciliation with balances at beginning of period PAGE 10	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Summary of investments at market valuation PAGE 18 (including amounts held with Investors Trust Growth and Income Funds)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5.	Total estimate of significant liabilities at period end PAGE 10	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Signed and dated by a trustee on behalf of all the trustees PAGE 8 & 11	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the Accounts

1.	Nature and purpose of the different funds held by the congregation, including any restrictions on their use PAGE 14	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2.	Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid PAGE 13 (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.	Total amount of expenses, if any, paid to charity trustees and the number PAGE 13 of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.	A note detailing the arrangements for minister's stipend PAGE 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5.	Details of any other separately registered charities, trusts etc which are	<input type="checkbox"/>	<input type="checkbox"/>

under the control of some or all of the congregation's charity trustees ☐ ☐ X

6. Any further information required to reasonably assist the reader to understand the statement of accounts ☒ ☐

Independent Examiner's Report

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts ☒ ☐

2. Full name and address of Independent Examiner should be given **PAGE 9** ☒ ☐

3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants **PAGE 25** ☒ ☐

Also confirm that the following figures agree with each other:

- | | | Yes | No |
|----|--|-------------------------------------|--------------------------|
| 1. | Excess of Receipts and Payments per the Receipts and Payments Account.
PAGE 13 £10,593

AND
Excess of Receipts and Payments per the Statement of Balances. PAGE 10
£10,593 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. | Total Bank and Deposit Balances per the Statement of Balances. PAGE 10
£47,782

AND
Total Funds per the Movements in Funds Note. PAGE 13 £47,782 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. | Total Receipts per the Receipts and Payments Account. PAGE 12
£115,994

AND
Total Receipts per the Movements in Funds Note. PAGE 13 £115,994 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. | Total Payments per the Receipts and Payments Account. PAGE 12
£126,587

AND
Total Payments per the Movements in Funds Note. PAGE 13 £126,587 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. | Total Donations per the Receipt and Payment Account. PAGE 12 £82,381

AND
Total Donations per the Analysis of Donations Note. PAGE 14 £82,381 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Louise Wood

Louise Wood

21, Barratt Drive

Ellon

AB41 9EQ

Date: 9 February 2022