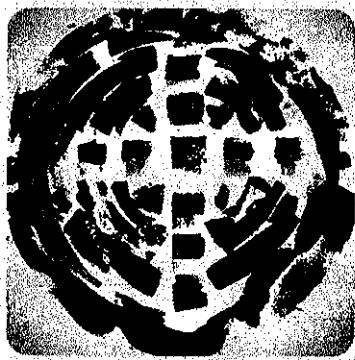


# MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW



ANNUAL REPORT

AND

RECEIPTS AND PAYMENTS ACCOUNTS

2021

Congregation No: 160974

Charity No: SC002102

# **Maryhill Parish Church of Scotland, Glasgow**

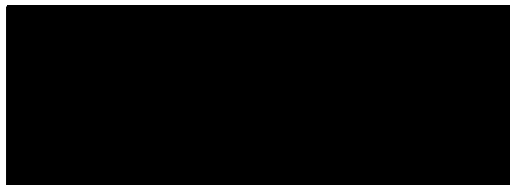
## **Reference and Administrative Information**

Charity Name: Maryhill Parish Church of Scotland, Glasgow

Charity Registration Number: SC002102

Congregation Reference No: 160974

Contact Address:

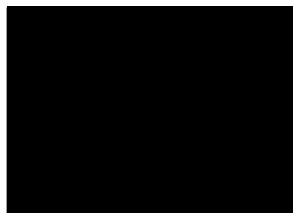
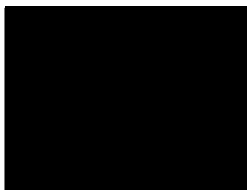


Church Address:

1990 Maryhill Road  
Glasgow  
G20 0EF  
[www.maryhillparishchurch.org.uk](http://www.maryhillparishchurch.org.uk)

### **Trustees**

#### ***Kirk Session***

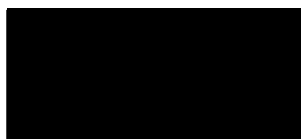


#### ***Treasurer (pro tem)***



#### **Principal Office-Bearers**

Minister:



Session Clerk:

Church Treasurer (pro tem):

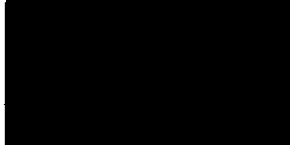
#### **Other Members of Ministry Team**

Deacon:

Volunteer Dev. Worker:



#### **Independent Examiner**



#### **Principal Bankers**

The Royal Bank of Scotland  
116 Cowgate  
Kirkintilloch  
Glasgow  
G66 1JX

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31ST DECEMBER 2021**

#### **Structure, Governance and Management of the Church**

Maryhill Parish Church is administered in accordance with the terms of the Unitary Constitution. This means the Church is governed by its Board, which is known as the Kirk Session and the Trustees are elders of the Church. The Kirk Session meets roughly six times per year and oversees the running of the church, for spiritual, financial and material matters. As such, great thought and consideration is put into nominating and appointing elders who are considered to have the appropriate gifts and skills. The Kirk Session is chaired by the Minister, who is elected by the congregation and inducted by Glasgow Presbytery.

#### **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.

#### **The Parish We Serve**

Our parish has c.14,000 people and covers a wide area: from Summerston in the north to the River Kelvin in the south and from Cadder in the east to Acre in the west. The size of the parish is due to the congregation being formed from the union of Maryhill Old and Maryhill High in 1998.

We serve a varied parish with areas of wealth next to pockets of real deprivation. It suffers from the problems which are characteristic of any deprived inner city area: alcohol and drug abuse, difficult housing, violence, vandalism, lone parents, teenage pregnancy. Life expectancy is lower than the Scottish average (67.1 years for men and 74.3 years for women) and 29% of the population have a long-term limiting illness.

Almost half (47%) of people of working age are unemployed or on benefits. This means that over 1,200 children (approximately one third of all children) are living in households where no-one is working – generational unemployment is so common that young people grow up with crushingly low expectations of life and work. For many, it's difficult to break out of the situation as 31% of people in Maryhill have no qualifications.

#### **How We Worship**

We offer worship for all every Sunday at 11am, followed by tea and coffee, and at 11.30am on Wednesdays. Our style is a mix of traditional and modern and we strive to make all feel welcome and at home. Members of the congregation take part in leading worship – not just readings and prayers but also delivering the sermon or a talk. We love encouraging our members and developing their gifts and this has been a real blessing on our church to see people grow and share with the congregation. Holy Communion is celebrated the last Sunday of March, June and October and at some point in the Easter and Christmas seasons. At Christmas time we have an all-age Nativity service in the lead up to Christmas, followed by a Watchnight service on the 24th and a morning service on the 25th December.

Each year we hold a leader's day away in late summer to the Bield. This is a very important time as it gives focus to and shapes much of our work for the year ahead through the reflection and planning that takes place.

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31ST DECEMBER 2021**

#### **Youth Activities**

The church organises a great number of youth activities. On a Sunday morning, primary and secondary school aged children usually meet as Funday Sunday. The Pandemic has affected our families perhaps most of all and so the main focus of our engagement with young people and families is in the church service: sharing 'Family Time' with the congregation at the beginning of each service and from time to time having an all-age service.

The church is also the base for uniformed youth groups: the 170th Glasgow Girl Guides (Brownies & Guides), the 1st Kelvin/Maryhill Rainbows and the 152nd Glasgow Boys' Brigade (Anchor, Junior & Company Sections) all meet in the church hall. The 90th Glasgow Girls' Brigade Company, which meets in the Bellcraig Community Centre, is also affiliated to the church.

We usually hold an annual Holiday Club for one week during the summer holidays. This year it was not possible and so we offered what we could across the summer months and beyond.

#### **Achievements and Performance**

2021 of course was very difficult with the COVID 19 pandemic affecting all activities, but somehow we found a way to offer services and to function as a charity. Much of what we do and are has changed and much is still the same. What follows speaks to the usual pattern of activities. Average Sunday attendance is in the range of 50-70 people of all ages. In all it is estimated that about 80 young people and 115 adults are involved in using the building through the week for the different regular activities.

Registered membership of the congregation at the end of 2021 was 144 (2020 – 140); 9 (2020 – 9) are on the supplementary roll. There are also 24 (2020 – 26) persons on the adherents roll – these are people active with the congregation who, for one reason or another, are not voting members. In 2021 we welcomed 0 new elders.

#### **Schools Work**

The Ministry Team have continued to be active in the local primary schools: Cadder, Caldercuilt, Parkview, St. Blane's and St. Mary's. Again the pandemic has limited greatly what we have been able to offer this year and so what follows is the usual pattern of input. Support is provided in a variety of ways, from visiting members of staff to taking classes and assemblies within the religious education curriculum. Our Deacon, [REDACTED] offers weekly rugby lessons in several of the primary schools, while [REDACTED] has offered help with the eco agenda in this year as Glasgow hosted the COP26 and has run art workshops in all the local schools. Both [REDACTED] and [REDACTED] along with the help of volunteers, usually provide workshops in the schools at Easter and Christmas. These are always good fun, enjoyed by the children and encouraging to the team.

[REDACTED] and [REDACTED] are part of a joint chaplaincy with other churches to Cleveden Secondary School, offering classes and assemblies. [REDACTED] is also part of an ecumenical team offering a weekly Scripture Union group there. [REDACTED] is also chaplain to Glasgow Academy.

[REDACTED] and [REDACTED] are both trained Companions for the programme Seasons for Growth – a programme designed to help children learn how to cope with loss of any kind (not just bereavement). [REDACTED] and [REDACTED] have carried out three cycles of this programme in Cadder Primary School and a similar number in Caldercuilt Primary School. This is a valuable programme and a great gift for the church to be able to offer it free of charge to local primaries.

In the wider community, [REDACTED] is a Church Representative for Education Matters for Glasgow City Council on its City Administration Committee.

## **TRUSTEES' ANNUAL REPORT YEAR ENDED 31ST DECEMBER 2021**

### **Church Activities in the Community**

We offer a variety of groups for all ages with volunteers making all of these activities possible – with the Ministry Team providing supervision and support. Starting with the youngest, there is a weekly Parent and Toddlers group, which is widely appreciated. It offers a chance for parents, grandparents and carers to come together for peer support and a chance to play with their little ones. There is a wide variety of toys on offer as well as time for singing and a snack. Our older young people have many chances to come together through the week thanks to the aforementioned uniformed youth groups.

For adults, our Church of Scotland Guild meets weekly from September to April, offering a time of worship, a topic for discussion (often led by a speaker) and tea and cake. The Highway Club is held weekly under the auspices of Glasgow's Golden Generation and offers a social gathering and entertainment for seniors.

We have continued to grow our friendship with our Roman Catholic neighbours at the Immaculate Conception. The Ecumenical Group (made up of members from both churches) have organised a number of events through the year, both social and spiritual – this year they were all online and has a particular focus around COP26, but usually include anything from a BBQ to a candlelit Advent service. These events are greatly appreciated by both congregations and well supported.

Social and fundraising events are held from time to time – Spring and Christmas fayres (one delivered very successfully in lockdown and the other in person and both with considerable innovation), coffee afternoons, musical evenings, are usually part of our offerings to the community and have the dual purpose of raising funds and promoting fellowship amongst members and their friends from the community.

Members of the Ministry Team also conduct baptisms, weddings and funerals for any families in the parish who request a service. This includes preparation meetings for baptisms and weddings and pastoral support for grieving families. Through the year, 17 funerals were conducted, usually outwith the church building, both for families who have a church connection and those with none. There was 1 wedding and 1 baptism, including 1 adult baptism and 0 services of Thanksgiving and Dedication of a Child.

■■■■ continues to sit on the Board of the Maryhill Integration Network (MIN). This is a local charity in which volunteers work together with statutory agencies to welcome and give support for asylum-seeker families and refugees. This work has been extended to migrant workers and members of the black and minority ethnic communities. MIN provides a variety of activities to both offer support and bring the community together to build relationships.

■■■■ also represents the church on Cadder Community Council and is the Chair of the sub-group relating to the annual Gala Day. This is a great organisational undertaking and ■■■■ puts in a lot of effort to make sure the community has a low-cost, fun family day out.

■■■■ is the Chair of Maryhill Activity Directory (MAD), with ■■■■ being the Secretary and ■■■■ often attending Board meetings. MAD is a bi-annual booklet listing over 600 activities going on in the area with a variety of different groups and clubs and something for all ages. It also lists support and emergency service to help people find the help that they need. It is a hugely valuable resource and when it is launched (the 8<sup>th</sup> edition being launched in 2018) it is delivered to 27,000 homes, with a further 6,000 copies being made available in community hubs over the two year lifespan of the booklet. It a hugely valuable resource and the initiative is supported by local politicians, public bodies and third sector organisations.

Throughout 2021 the Trustees of MAD have been working to deliver the next edition and to develop a new website which will be mobile friendly and much easier to use than the current one, which is very basic. This will allow people to access the Directory wherever they are and the information won't be restricted to those who have a physical copy.

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31ST DECEMBER 2021**

In the years when a new edition of MAD is not being launched (which was the case for 2021), MAD hosts a community celebration award event – People Make Maryhill. It is a celebration of volunteering – recognising unsung heroes in the community who go the extra mile to make Maryhill a better place. The community nominates who they think deserves the award and then a panel choose roughly 50 winners. The winners are then invited to a celebration event (which this year was online) where everyone is presented with a certificate and pin badge. Once again it was another heart-warming event – a wonderful, inspiring display of community spirit in what has been an exceptionally difficult year for everyone in the community.

#### **Together We Make Maryhill**

In September 2018 we launched Together We Make Maryhill – a volunteering revolution. We are offering a more structured approach to volunteering through a bespoke mentoring programme for individuals who wish to make a change in their lives. The project is run by the Volunteer Development Worker (VDW), [REDACTED]. Volunteering is a great way to develop and discover skills, as well as meeting new people, trying new things and building confidence. Sometimes people need a little extra support to navigate through the process and this is where the VDW comes in. The church's community connections make us an excellent safe space for people to turn to and then we can join them up with a suitable organisation.

This year in the light of the pandemic and building on the strengths of the partnership with the Immaculate Conception RC Church we made the transition to sharing this work. The VDW has become a Community Outreach Worker and Iona's role has been reviewed to reflect the work being undertaken in this moment as we try to help our community recover from the two years of pandemic that we have lived through.

With the initial funding period ended (2018-21) – we now begin a new round of funding to maintain this work and grow the impact of the project. The majority of this funding is for the COW's salary, with money also being spent on things such as project costs, training and a residential trip for our young people.

# **TRUSTEES' ANNUAL REPORT**

## **YEAR ENDED 31ST DECEMBER 2021**

### **Financial Review**

#### **General Fund**

In 2021 the General Fund had a surplus of receipts over payments for the year before transfers of £15,854 (2020: deficit of £7,150). Transfers to the General Fund totalled £3,516 (2020: £3,492), giving an overall surplus of £19,370 (2020: £3,658). The transfer this year was again from restricted funds of £2,770 (2020: £3,492) relating to costs principally representing charges for the use of the halls for the relevant activities. There was a transfer from designated funds this year representing a donation from the Guild of £746. (2020: £0).

#### **Receipts**

Overall, the total receipts amounted to £53,962 (2020: £35,618).

The main source of income is donations of £51,420, up by 61% on last year's figure of £31,992. The principal reason for this was the sum recovered on gift aid payments of £18,931. Note 4 to the accounts gives a detailed analysis of all donations received.

The principal category of donations is members' contributions, either through the Weekly Freewill Offerings envelopes or by standing order. These were £27,736 (2020: £23,875). Thus member's contributions received by this method overall were up by 16.17%.

The number of members who contribute through the Gift Aid Scheme remained the same, the amount received increased from £10,080 to £12,283, representing a percentage of the total contributions received of 44.3% (2020: 42.2%). In 2021, the amount of tax recovered on gift aid donations was £18,931.

Ordinary offerings via the Open Plate were £1,243, down by 16% from £1,480. Other offerings and donations were £2,900, less than last year's amount of £4,957. In 2021, donations in respect of weddings, funerals and baptisms were down at £610 compared to 2020 when donations totalled £980. However, we cannot be sure of such income as it depends on the generosity of the families concerned.

The receipt of income from activities for generating funds was lower having decreased from £2,936 to £2,222. The income from our two main fundraising activities, our Spring and Christmas Fayres, was £2,101, down from the £2,438 raised last year.

Deposit interest for the year of £19 was down from £117 last year. As expected, rental of premises was down from £373 to £301, principally due to some activities ceasing.

#### **Payments**

Overall, the total payments amounted to £38,108 (2020: £42,768).

The main source of expenditure is in respect of our charitable activities, amounting to £36,599 which is down by 14.42% on last year's figure of £42,768. Note 5 to the accounts gives an analysis of our expenditure.

Our Ministries & Mission contribution to the National Stipend Fund (see Note 3 to the accounts) decreased from £18,595 to £15,725. Presbytery dues were down from last year, decreasing from £720 to £365. Minister's expenses decreased from £2,211 to £1,448. These were all in line with expectations. Our Deacon's expenses decreased from £1,483 to £480. Many of our various 'building costs' were also in line with expectations. Council Tax costs increased from £4,594 to £4,632, insurance costs decreased from £1,217 to £1,024, and our water charges increased from £1,000 to £1,003. However, our heat and light costs decreased significantly from £8,401 to £7,135. Other categories of expenditure were broadly in line with last year, including the Church telephone/broadband costs of £992 compared to £1,189 last year. Other expenses decreased significantly by £2,520.

# **TRUSTEES' ANNUAL REPORT**

## **YEAR ENDED 31ST DECEMBER 2021**

### **Financial Review (cont)**

#### **Other Funds**

Included in the accounts are a number of designated funds and some restricted funds. A number of these funds are for the use of specific Church organisations. The main source of income for such organisations is the fees, subscriptions and collections from the members of those organisations, which in 2021 amounted to £0.0 (2020 £1,967). Fundraising activities by those organisations also raised £475 (2020: £250). Donations by the organisations to third parties amounted to £1,000 up from last year's figure of £175. The Guild transferred £746 to the General Church Fund compared to £nil 2020.

Apart from the funds that are for the use of specific Church organisations the principal designated fund is the Fabric Fund. During the year, the Fabric Fund had an excess of receipts over payments of £5,510. As a result, the Fabric Fund has increased at the end of the year to £18,860. The receipts amounted to £6,156 including income of £942 on the investments held for the purposes of the Fabric Fund. The principal payment made in the year was £449 for the cost a new dishwasher in the manse.

Our main restricted fund is the Together We Make Maryhill Fund, which is a fund to meet the costs of the Volunteer Development Worker and other costs relating to developing a programme of volunteering work with young people and older people. During the year this fund had an excess of receipts over payments of £17,482. Receipts amounted to £38,566, including grants of £29,666. These include another two tranches of the 'Go For It' grant of £14,666. In 2020 the same sum of £14,666 was received but it was erroneously stated in this report as £7,333. £10,000 was received from the Baird trust and £5,000 from the Endrick trust as well as donations from other sources. We are very grateful to these various organisations for their support to this work.

Expenses for the year were £18,314 of which £17,314 related to staffing costs. This was down from £21,700 in 2020. This was mainly due the partnership with the Immaculate Conception RC Church, see above, in the transition to sharing the work by the Volunteer Development Worker (VDW), [REDACTED] During the year the Immaculate Conception RC Church contributed £3,723.48 to the staffing costs for the 4 month period from 1st September to 31st December.

A transfer of £2,770 made to the General Fund relating to costs principally representing charges for the use of the halls for the relevant activities.

Overall this has resulted in the Together We Make Maryhill Fund increasing from £39,917 to £57,399.

#### **Reserves Policy**

In order to ensure the continued viability of the Church, it is the Trustees' policy to hold reserves in respect of the General Church Fund of up to one year's expenditure. At the year end the Church had unrestricted cash funds of £35,902 relating to the General Fund. The Church also had £23,086 relating to designated funds. For the designated funds that belong to specific Church organisations for their own use, the Trustees' policy is that the level of funds held by that organisation is a matter for the office-bearers or leaders of that organisation. Apart from those designated funds, the principal designated fund is the Fabric Fund amounting to £18,860. It is the Trustees' general policy that cash reserves of up to £15,000 can be held for that fund, in order to be able to meet any unexpected significant expenditure. The investments held for the Fabric Fund are intended as long-term investments that provide income for the fund, as well as potentially long-term growth. However, if necessary, some of the investments may be sold.

The Church also has £57,399 of restricted funds which are held for the purposes specified in Note 6 to the accounts, the majority of which relates to our Together We Make Maryhill Fund.



**TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31ST DECEMBER 2021**

**Financial Review (cont)**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. 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 2016. 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 and signed on their behalf,

A black rectangular box redacting the signature of the Session Clerk.

**Session Clerk**

**15 March 2022**

**Maryhill Parish Church of Scotland, Glasgow**  
**SC 002102**

**Independent Examiner's Report to the Trustees of Maryhill Parish Church of Scotland, Glasgow**

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 11 to 16.

**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) (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 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, 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.



**17 March 2022**

**MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW**

**RECEIPTS AND PAYMENTS ACCOUNT**

**YEAR ENDED 31ST DECEMBER 2021**

	Note	General Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<b>RECEIPTS</b>						
Donations	4	50,177	714	8,900	59,791	36,458
Legacies		0	4,500	0	4,500	2,000
Activities for Generating Funds		2,222	475	0	2,697	3,186
Bank Interest		18	10	0	28	269
Investment Income		0	942	0	942	1,051
		52,417	6,641	8,900	67,958	42,964
Rental of Premises		301	0	0	301	373
Grants		0	0	29,666	29,666	24,867
<b>Total Receipts</b>		<b>52,718</b>	<b>6,641</b>	<b>38,566</b>	<b>97,925</b>	<b>68,204</b>
<b>PAYMENTS</b>						
Cost of generating funds		480	0	0	480	0
Charitable Activities	5	36,599	645	18,315	55,559	71,000
Other Payments	5	1,028	0	0	1,028	499
<b>Total Payments</b>		<b>38,107</b>	<b>645</b>	<b>18,315</b>	<b>57,067</b>	<b>71,499</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>15,854</b>	<b>5,996</b>	<b>20,251</b>	<b>42,101</b>	<b>(3,295)</b>
Transfers		3,516	(746)	(2,770)	0	0
<b>Excess of Receipts over Payments</b>		<b>19,370</b>	<b>5,250</b>	<b>17,481</b>	<b>42,101</b>	<b>(3,295)</b>

There are no endowment funds

**MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW**

**STATEMENT OF BALANCES**

**AS AT 31ST DECEMBER 2021**

		<u>Unrestricted Funds</u>				
		General Fund	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2021	2020
	Note	£	£	£	£	£
<b>Bank &amp; Cash Balances</b>						
Balances brought forward	6	16,532	17,836	39,917	74,285	77,580
<b>Movement in Year</b>						
Excess of Receipts over Payments in year		19,370	5,250	17,481	42,101	(3,295)
Balances carried forward	7	35,902	23,086	57,398	116,386	74,285
Summarised movements in each individual fund during the year 2021 are show in note 6						
Investments at Market Value	8	0.00	38,076	0.00	38,076	35,585
<b>Assets</b>						
Tax recoverable on gift aid donations		3,500	0.00	0.00	3,500	15,224

The Accounts were approved the Kirk Session on 15th March

For and behalf of Kirk Session /Congregational Board

SESSION CLERK

TREASURER

## MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW

### Notes to the Accounts

#### 1 Accounting Policies

- (a) The accounts are prepared on a cash basis which takes into account only income actually received and expenses actually paid in the financial year.  
Significant amounts due to or due by the Congregation are noted under 'Assets' and 'Liabilities' respectively in the 'Statement of Balances'.
- (b) Heritable properties, consisting of the Church Halls and the Manse, are not recorded in the accounts.  
At 31st December 2021 the insured values of the Congregation's properties were:  
Church Halls £1,148,745 (2020 £1,128,987)  
Manse £439,102 (2020 £431,550)
- (c) Fixed assets (e.g. items of furniture and equipment) acquired are expensed in the 'Receipts and Payments Account' in the year of acquisition and are generally met from the Fabric Fund and/or other Designated Fund.
- (d) Normal fabric repairs and maintenance relating to the Church Halls are charged to the Congregation's General Fund. Such costs (including insurance costs) relating to the Manse are met from the Fabric Fund.  
Extraordinary fabric repairs and improvements are met from the Fabric Fund and/or other Designated Fund created as a result of special fundraising efforts.
- (e) Investments acquired are expenses in the 'Receipts and Payments Account' in the year of acquisition and are met from the particular Designated Fund for which the investments are acquired.  
Investments held are noted at their market value in the 'Statement of Balances'.

#### 2 Trustee Remuneration and Related Party Transactions

During the year 1, (2020 – 2), trustees received reimbursement of expenses incurred totalling £4,236 (2020 £5,097). The expenses principally relate to Council Tax in respect of the Manse and Car expenses for the Minister.

The Session Clerk received £0 (2020 £218.50) for providing her services as organist during the year.

#### 3 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, which is related to years of service. For the year under review the minimum stipend was £28,700 (2020 £28,137) and the maximum stipend (in the 5th and subsequent years) £35,269 (2020 £34,577).

# MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW

## NOTES TO THE ACCOUNTS (cont)

### 4 Analysis of Donations

	Unrestricted Funds				
	General	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2021	2020
	2021	2021	2021	2021	2020
	£	£	£	£	£
WFO scheme (non gift aid)	15,453	0	0	15,453	13,795
Gift aid donations	12,283	0	0	12,283	10,080
Tax recovered on gift aid	18,931	0	0	18,931	0
Fees, subscriptions and collections	0	0	0	0	1,244
Other offerings, donations etc.	2,900	714	8,900	12,514	8,179
Weddings, funerals and baptisms	610	0	0	610	980
Donations for use of premises	0	0	0	-	700
	50,177	714	8,900	59,791	34,978

### 5 Analysis of Payments

	Unrestricted Funds				
	General	Designated	Restricted	Total	Total
	Fund	Funds	Funds	2021	2020
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Charitable Activities</b>					
Ministries and Mission Contribution	15,725	0	0	15,725	18,595
Presbytery Dues	365	0	0	365	720
Ministers Expense	1,448	0	0	1,448	2,211
Deacons Expenses	480	0	0	480	1,483
Other Staffing Costs	1,540	0	17,315	18,855	23,459
Fabric Repairs and Maintenance	660	448	0	1,108	2,262
Council Tax	4,632	0	0	4,632	4,594
Heat and Light	7,135	0	0	7,135	8,401
Insurance	1,024	197	0	1,221	1,217
Water Charges	1,003	0	0	1,003	1,000
Church telephone/broadband	992	0	0	992	1,189
Life and Work ( Net)	180	0	0	180	80
Printing stationery etc.	245	0	0	245	171
Trips, parties etc.	0	0	0	0	1,325
Donations to third parties	0	0	1,000	1,000	175
Flower Expenses	0	0	0	0	427
Other Expenses	1,171	0	0	1,171	3,691
	36,599	645	18,315	55,559	71,000
<b>Other Payments</b>					
Purchase of assets	1,028	0	0	1,028	499

# MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW

## NOTES TO THE ACCOUNTS (cont)

### 6 Movement in Funds

	As at 01-Jan-21 £	Receipts £	Payments £	Transfers £	As at 31-Dec-21 £
<b>UNRESTRICTED FUNDS</b>					
<b>General Fund</b>	16,532	52,718	(38,107)	3,516	34,659
<b>Designated Funds</b>					
Fabric Fund	13,350	6,156	(645)	0	18,861
Pitlochry Weekend Fund	645	0	0	0	645
Flower Fund	1,201	7	0	0	1,208
Guild Fund	745	477	0	(746)	476
Parent & Toddlers	1,895	1	0	0	1,896
	17,836	6,641	(645)	(746)	23,086
<b>RESTRICTED FUNDS</b>					
Together we make Maryhill	39,917	38,566	(18,315)	(2,770)	57,398
Total Funds	74,285	97,925	(57,067)	0	116,386

Designated funds are either funds that have been set aside by the Trustees for a specific purpose (but have the option to reverse the designation and use them for any purpose) or are funds belonging to specific Church organisations for their use.

**Fabric Fund:** This is a fund to meet the costs of fabric repairs and maintenance (including insurance) relating to relating to the Manse; any extraordinary fabric repairs and improvements relating to the Church Halls; and any items of furniture and equipment for the overall use of the Congregation.

**Pitlochry Weekend Fund:** This is a fund relating to a weekend trip to Pitlochry for Church members.

**Flower Fund:** This is a fund to meet the costs of providing flowers for display during services of worship.

**Guild:** This is a fund for the use of the Guild.

**Parent & Toddlers:** This is a fund for the use of the Parent & Toddlers Groups.

#### Purposes of Restricted Funds

**Together We Make Maryhill Fund:** This is a fund to meet the costs of the Volunteer Development Worker and other costs relating to developing a programme of volunteering and work with young people and older people. It is regarded as a restricted fund due to the receipt of grants specifically for such purposes.

**MARYHILL PARISH CHURCH OF SCOTLAND, GLASGOW**  
**NOTES TO THE ACCOUNTS (cont)**

**7 Cash, Bank & Deposit Balances**

	<b>Unrestricted Funds</b>				
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Fund</b>	<b>2021</b>	<b>2020</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Church of Scotland Trust Deposit	17,200	21,500	500	39,200	39,200
Royal Bank of Scotland Current A/c	18,702	(787)	56,898	74,813	31,844
Other Cash at Bank	0	1,852	0	1,852	2,544
Cash on Hand (organisations)	0	521	0	521	697
	<b>35,902</b>	<b>23,086</b>	<b>57,398</b>	<b>116,386</b>	<b>74,285</b>

**8 Investments**

	<b>2021</b>	<b>2020</b>
	<b>Market</b>	<b>Market</b>
	<b>Value</b>	<b>Value</b>
	<b>£</b>	<b>£</b>
Church of Scotland Trust: Growth Fund - 4,087 units (Cost £12,576)	24,685	21,947
Church of Scotland Trust: Income Fund - 1,073 units (Cost £9,531)	13,391	13,638
	<b>38,076</b>	<b>35,585</b>

All investments are held for the Fabric Fund

**APPENDIX**

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

**TEMPORARY ACCOUNT**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Credit balance at 31st December 2021 and 2020	15	15