

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	October	2023	To	30	September	2024

Reference and administration details

Charity name	St Mary's Scottish Episcopal Church
Other names charity is known by	
Registered charity number	SC005902
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			To 4 <sup>th</sup> July 2024	
2			From 4 <sup>th</sup> July 2024	
3		Vestry Secretary		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

St Mary's Church, Kirriemuir is governed by its Constitution. The church is registered as a charity in Scotland, charity registration number SC005902. The trustees administer the church. The trustees are elected at the Annual General Meeting.

### Trustee recruitment and appointment

The management of the charity is the responsibility of the Trustees who are the elected and co-opted under the terms of the Trust deed. Any new trustees are provided with background information and provided with direction and support from the current trustees.

## Objectives and activities

### Charitable purposes

The objectives of the Vestry are to advance the mission of the Christian Church, through worship, service, and fellowship. These objectives are carried out through the mission and pastoral activities. The principal activities of the Church are public worship, the spiritual development of its members and Christian education.

### Summary of the main activities in relation to these objects

In carrying out its objectives the Vestry depends upon the contribution, both human and material, of volunteers from the congregation. Activities carried out include contributions preparatory to and during worship, service on Vestry teams and through group activities, the maintenance of the premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

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### Achievements and performance

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

A new Rector was appointed and took up post on 4<sup>th</sup> July. Work was carried out in the first half of the year to complete a Memorandum of Agreement with our linked charge of St John's, Forfar, and through May and June to ensure the Rectory was ready to receive the new occupants. Since the arrival of the Rector and his family, further work has been carried out on the building to remedy defects which came to light once the building was inhabited.

Services have continued on a weekly basis, with the introduction of some new monthly initiatives, and special services. Newsletters go out to members regularly, and a news update is given at the weekly services.

The Rector has visited many of the members in their own homes, and has ensured regular contact is maintained as far as possible. The link with St John's is being strengthened with regular contacts between the two congregations, including a congregational lunch and joint Remembrance Sunday service. Plans are progressing for a joint Christmas lunch in December.

The Vestry are considering a number of proposals for raising the profile of the church in the town.

### Financial review

#### Brief statement of the charity's policy on reserves

The Vestry has adopted a policy of maintaining reserves which can be drawn upon when required. Given the nature of the organisation the trustees aim to maintain cash balances which will cover the next six months of expenditure and review the position on a regular basis to ensure that they are not required to drawn down funds from the investment portfolio or if this will be required, they ensure they have sufficient time to action this.

#### Details of any deficit

#### Donated facilities and services (if any)

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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Vestry Secretary	
Date	16.11.2024	

## St Mary's Scottish Episcopal Church

SC005902



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2023		30	September	2024

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	5,896				5,896	6,319
Legacies					-	
Grants					-	518
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	2,440				2,440	2,484
Rents from land & buildings	1,750				1,750	300
Gross receipts from other charitable activities	6,641				6,641	45
					-	
<b>A1 Sub total</b>	<b>16,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,727</b>	<b>9,666</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	25,000				25,000	5,056
<b>A2 Sub total</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>5,056</b>
<b>Total receipts</b>	<b>41,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,727</b>	<b>14,722</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	174
Payments relating directly to charitable activities	30,200				30,200	20,664
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	990				990	960
Legal costs	680				680	
Other					-	
					-	
<b>A3 Sub total</b>	<b>31,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,870</b>	<b>21,798</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>31,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,870</b>	<b>21,798</b>
<b>Net receipts / (payments)</b>	<b>9,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,857</b>	<b>(7,076)</b>
<b>A5 Transfers to / (from) funds</b>	<b>560</b>	<b>(560)</b>			<b>-</b>	
<b>Surplus / (deficit) for year</b>	<b>10,417</b>	<b>(560)</b>	<b>-</b>	<b>-</b>	<b>9,857</b>	<b>(7,076)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	13,612	564			14,176	21,253
	Surplus / (deficit) shown on receipts and payments account	10,417	(560)			9,857	(7,076)
						-	
						-	
	<b>Cash and bank balances at end of year</b> (Agree balances with receipts and payments account(s))	<b>24,029</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>24,033</b>	<b>14,177</b>
		-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Stocks & Shares - Rathbones	Unrestricted	49,001	69,887
	Stocks & Shares - JGGI	Unrestricted	20,140	16,954
		<b>Total</b>	<b>69,141</b>	<b>86,841</b>

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

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

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

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval


## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)


**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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**C3b Trustee remuneration - details**

Authority under which paid	£

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**


## St Mary's Scottish Episcopal Church

SC005902

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Open Plate Offering	3,699				3,699	4,003
Free Will	962				962	1,062
Gift Aid Tax	1,235				1,235	1,254
					-	
<b>Total</b>	<b>5,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,896</b>	<b>6,319</b>
	-	-	-	-	-	-

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-	-	-	reference

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Contribution to Rector Salary	5,451				5,451	-
Contribution to shared costs	1,165				1,165	-
Special Collection	25				25	45
					-	-
					-	
					-	
					-	
<b>Total</b>	<b>6,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,641</b>	<b>45</b>
	-	-	-	-	-	-

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rector Stipend & Pension	10,902				10,902	-
Rectory Repairs	975				975	117
Rectory Utilities	1,201				1,201	-
Church Maintenance	2,979				2,979	8,218
Rector's Expenses	38				38	-
Church Cleaning	180				180	584
Sundries	137				137	2,740
Relocation Costs	1,104				1,104	-
Electricity	6,438				6,438	2,730
Rectory Insurance & Purchase Costs	300				300	-
Church Insurance	2,989				2,989	2,983
Diocesan Quota	1,599				1,599	1,866
Supernumerary Visits	1,198				1,198	1,381
Special Collection Donation	160				160	45
<b>Total</b>	<b>30,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,200</b>	<b>20,664</b>
	-	-	-	-	-	-



## Additional analysis (2)

### 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below  Operational Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	5,896				5,896	6,319
Legacies					-	-
Grants					-	518
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	2,440				2,440	2,484
Rents from land & buildings	1,750				1,750	300
Gross receipts from other charitable activities	6,641				6,641	-
<b>Sub total</b>	<b>16,727</b>	-	-	-	<b>16,727</b>	<b>9,621</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments	25,000				25,000	5,056
<b>Sub total</b>	<b>25,000</b>	-	-	-	<b>25,000</b>	<b>5,056</b>
<b>Total receipts</b>	<b>41,727</b>	-	-	-	<b>41,727</b>	<b>14,677</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	30,200				30,200	20,619
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	990				990	960
Preparation of annual accounts					-	-
Legal costs	680				680	-
					-	-
<b>Sub total</b>	<b>31,870</b>	-	-	-	<b>31,870</b>	<b>21,579</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>31,870</b>	-	-	-	<b>31,870</b>	<b>21,579</b>
<b>Net receipts / (payments)</b>	<b>9,857</b>	-	-	-	<b>9,857</b>	<b>(6,902)</b>
<b>Transfers to / (from) funds</b>	<b>560</b>				<b>560</b>	
<b>Surplus / (deficit) for year</b>	<b>10,417</b>	-	-	-	<b>10,417</b>	<b>(6,902)</b>
<b>Nature and purpose of funds</b>						
Main operating fund - covers Ministry (Rector payments, Rectory payment); Mission (outreach, church maintenance, operations) and Governance (Legal and Accounting)						

## St Mary's Scottish Episcopal Church

SC005902

**Additional analysis (3)****6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	<b>Fabric Fund</b>					
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	45
<b>Sub total</b>	-	-	-	-	-	45
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	45
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	45
<b>Transfers to / (from) funds</b>	(560)				(560)	
<b>Surplus / (deficit) for year</b>	(560)	-	-	-	(560)	45

**Nature and purpose of funds**

Special Projects on the church building

## APPENDIX 3



		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>  <b>Registered charity number</b>  <b>On the accounts of the charity for the period</b>  <b>Set out on pages</b>	Charity name							
	Registered charity number	SC						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
				to				
							(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>  <b>Basis of independent examiner's statement</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.</p> <p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.</p>							
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
<b>Signed**:</b> <b>Name:</b> <b>Relevant professional qualification(s) or body (if any):</b> <b>Address:</b>					<b>Date:</b>			

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

\*\*OSCR will accept digital or typed signatures.

**APPENDIX 3**

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**