

**GLAMIS, INVERARITY & KINNETTLES PARISH
CHURCH of SCOTLAND**

RECEIPTS AND PAYMENTS ACCOUNTS

YEAR TO 31ST DECEMBER 2022

CONGREGATION No. 301802

CHARITY No. SC011205

PRESBYTERY OF PERTH

Glamis, Inverarity & Kinnettles Parish Church of Scotland

Reference and Administration Information

Charity Name: Glamis, Inverarity & Kinnettles Parish Church of Scotland

Charity Registration Number: SC011205

Congregation Reference No: 301802

Contact Address:

[REDACTED]
Glamis, Inverarity & Kinnettles Parish Church of Scotland
Kinreich
Forfar
DD8 1XN

Trustees (Elders on Kirk Session)

[REDACTED]

Principal Office-bearers

Minister:

Session Clerk:

Treasurer:

[REDACTED]

Independent Examiner

[REDACTED]

Bankers

The Royal Bank of Scotland
65 East High Street
Forfar
Angus
DD8 2EP

**Trustees' Annual Report
Year ended 31st December 2022**

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Quoad Omnia Constitution until the end of March 2008; the Unitary Constitution was adopted as from 1st April 2008. At that point the membership of the Kirk Session (i.e. the Trustees of the congregation) remained unchanged.

Recruitment and Appointment of Trustees

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.

Organisational Structure

The Church is in a period of Guardianship. Discussions are being held with Angus Presbytery, West Angus Area Ministry and Newtyle Church towards the ongoing Guardianship. The Kirk Session is chaired by the moderating minister and meets at least five times in a year. The session clerk or depute clerk minutes the meetings. The Kirk Session is responsible for spiritual affairs within the church and is also responsible for its financial and property affairs.

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.

It provides weekly services of worship at Glamis and Inverarity and at other times as deemed necessary. It provides a Sunday School for children. It provides the opportunity to participate in social and community events. It provides other activities as relevant to the congregation's requirements.

Achievements and Performance

The congregation participates in the West Angus Area Ministry and Angus Presbytery. An elder represents the congregation on Presbytery. Two weekly services are held with families being encouraged at all services. The congregation partakes in Holy Communion in at least two services in each church as well as holding events of spiritual significance such as an Easter Breakfast when possible. At Christmas there are Christingle and Watchnight services and a special family service at Easter. These are the normal services. The session clerk sent out regular email news letters during the year.

Trustees' Annual Report (cont.)
Year ended 31st December 2022

Financial Review

The principal source of income is from members of the congregation by weekly and other offerings. Members are encouraged to be Gift Aid donors. A tax rebate has been received from HM Revenue & Customs. Offerings are either weekly or to suit members circumstances by monthly or annual donations. The gift aid cash scheme was implemented in April'13.

COVID19 still has an effect on the church with some members unwilling or unable to attend worship. Limited fund raising activities have been possible in 2022 with only a Duck Race and Plant Sale taking place. During the year both churches at different times re-introduced the after service refreshments. There has been a significant increase in effort to support charities. The Church of Scotland Ukraine appeal raised £1115. The cost of living crisis stimulated donations to the Angus Foodbank of £881.89 and Eagles Wings of £255. Inverarity School has regularly used Inverarity Church and there is a sum of £324.70 sitting having been allocated to use to assist extra school activities. In addition various clothes, toys and stamp appeals have taken place.

House rental income for Melvaig is sent direct to the General Trustees to be held on our behalf. House rental income for the Manse is sent to the General Trustees less the expenses of our agent Wardhaughs.

Repair and maintenance works were required to complete the Glamis Church steeple work. Melvaig required work for boundary fencing and garage repairs. Inverarity Hall was reclad with modern materials and a grant of £10,000 from Angus Council was received towards the cost.

Reserves Policy

It is the Trustees policy to hold reserves equal to approximately six months expenditure though Presbytery instruction can make this difficult to apply. Funds are held by the Church of Scotland General Trustees in addition to local reserves. The Trustees use these funds for special property projects. The upgrading and recladding of Inverarity Church Hall in 2022 was financed from these funds as well as grant money from Angus Council. The Trustees operate a separate Fabric fund designated to meet property maintenance.

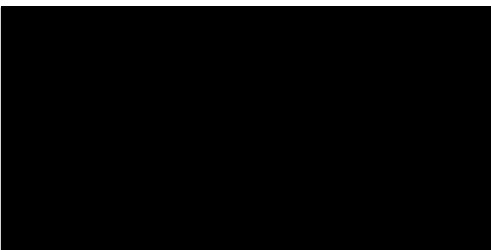
Following the difficult time over the Covid pandemic offerings and donations have increased in 2022. At the end of the year the church held unrestricted cash funds of £35522 of which the Trustees designated £3214 as a fabric fund. In addition the designated church organisations held unrestricted funds of £4474 at that time.

Trustees' Annual Report (cont.)
Year ended 31st December 2022

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 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 and signed on their behalf



Session Clerk

Dated 15th February 2023

Glamis, Inverarity & Kinnettles Parish Church

SC011205

Independent Examiner's Report to the Trustees of Glamis, Inverarity & Kinnettles Church

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 7 to 12.

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 seeking 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 record 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.

Glamis, Inverarity & Kinnettles Parish Church of Scotland

Glamis, Inverarity & Kinnettles Parish Church

Receipts and Payments Account

Year ended 31st December 2022

		Unrestricted	
		Funds	
		2022	2021
Notes	Receipts	£	£
3	Donations	36253.20	32757.55
3	Gift Aid tax refund	7689.03	7652.99
6	Legacies		3022.17
3,5	Activities for Generating Funds	823.00	
	Bank & Deposit interest	75.35	3.56
	Investment income		
		<u>44840.58</u>	<u>43436.27</u>
	Rental of premises	390.00	300.00
	Grant	10000.00	
	Receipts from General Trustees	11566.80	14265.12
	Other receipts	3595.09	369.78
	Organisations receipts	1382.67	972.42
	<u>Total Receipts</u>	<u>71775.14</u>	<u>59343.59</u>
	<u>Payments</u>		
4	Cost of generating funds	195.20	187.15
1,4,5	Charitable activities – church	70333.03	53838.26
	Charitable activities – organisations	1450.18	1615.03
	Other payments	2285.39	369.78
	Governance costs	<u>50.00</u>	<u>50.00</u>
	<u>Total Payments</u>	<u>74313.80</u>	<u>56060.22</u>
2	Excess of Receipts over Payments		
	for the year	<u>-2538.66</u>	<u>3283.37</u>

Church Organisations: **Sunday School**
 Glamis Guild
 Inverarity & Kinnettles Guild

Glamis, Inverarity & Kinnettles Parish Church

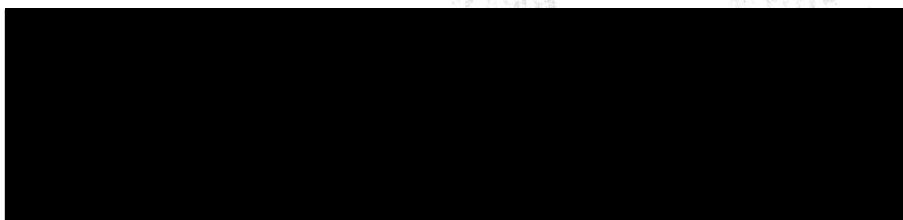
Statement of Balances at 31st December 2022

Note 2

	Unrestricted Church Funds	Unrestricted Organisations Funds	Total 2022
	£	£	£
Bank Balances	37993.74	4542.37	42536.11
Brought forward			
Movement in year			
Excess of receipts over payments	-2471.15	-67.51	-2538.66
(Excess of receipts over payments	3925.98	-642.61	3283.37 2021)
Bank Balances			
Carried forward	35522.59	4474.86	39997.45
Investments at market value			
nil			

The accounts were approved by the Kirk Session on 15th February 2023

For and on behalf of the Kirk Session



Glamis, Inverarity & Kinnettles Parish Church

Notes to the accounts

1 Trustee Remuneration and Related Party Transactions

[REDACTED] are members of the Kirk Session and received £864 & £777.60 for organist services.

During the year one trustee received reimbursement of expenses totalling £50.24.

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.

Movement in Funds

	At 1 st Jan. 2022 £	Receipts £	Payments £	At 31 st Dec. 2022 £
Unrestricted funds				
General Fund	28135.77	47636.14	43464.03	32307.88
Designated Fabric Fund	9857.97	22756.33	29399.59	3214.71
Designated Sunday School Fund	1272.65	344.44	535.83	1081.26
Designated Glamis Guild Fund	665.86	536.73	372.35	830.24
Designated Inv + Kin Guild Fund	2603.86	501.50	542.00	2563.36
Total Funds	42536.11	71775.14	74313.80	39997.45

Purposes of Designated Funds

Fabric Fund:	The Trustees have set aside funds for the maintenance of the Church property.
Sunday School Fund:	The Trustees have set aside funds for the use by the Sunday School.
Glamis Guild Fund:	The Trustees have set aside funds for the use of Glamis Guild
Inverarity & Kinnettles Guild Fund:	The Trustees have set aside funds for the use of Inverarity and Kinnettles Guild.

Glamis, Inverarity & Kinnettles Parish Church of Scotland

	Unrestricted church funds	
	2022	2021
	£	£
3 Analysis of Donations		
WFO Scheme (non Gift Aid)	1116.00	615.00
Gift Aid Donations	21867.50	22250.35
Tax recovered on Gift Aid	7689.03	7652.99
Ordinary Offerings (open plate)	6948.96	5576.20
Other offerings & donations	6320.74	4316.00
	<u>43942.23</u>	<u>40410.54</u>

Analysis of activities for generating funds

Other charity collections	2285.39	369.78
Angus Council hall grant	10000.00	
Plant Sale	223.00	
Duck Race	600.00	
Other events	324.70	

	<u>13433.09</u>	<u>369.78</u>
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4 Analysis of Payments

Costs of generating funds

Offering envelopes	195.20	187.15
Life & work		

	<u>195.20</u>	<u>187.15</u>
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Charitable activities

Ministries & Mission allocation	23835.00*	21233.00*
Presbytery & Group dues	800.00	715.00
Minister's expenses	110.25	
Pulpit supply & locum	517.80	142.50
Other staffing costs	4013.00	3428.60
Fabric repairs & maintenance	26739.30	12055.02
Council tax	3229.91	3128.11
Heat & light	2769.59	3088.50
Insurance	3974.60	3716.82
Other building costs	2901.79	5940.12
Church office costs	119.00	163.00
Music + Organ		
Printing, postage & stationery	79.19	
Other expenses	1243.60	227.59
Other charity payments	<u>2285.39</u>	<u>369.78</u>
	<u>72618.42</u>	<u>54208.04</u>

* Net figure: see appendix 2 for gross figure and deductions.

Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employers contributions for national insurance, pension and housing and loan fund.

Minister's 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.

5 Collections for Third Parties

	2022 £	2021 £
Lady Haig	33.50	190.50
Eagles Wings	255.00	22.14
Angus Foodbank	881.89	157.14
Ukraine appeal	1115.00	
Total	<u>2285.39</u>	<u>369.78</u>

6 Legacies nil

APPENDIX 1

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

At 31st Dec 2022

CONSOLIDATED FABRIC FUND

	2022	2021
	£	£
Capital Account (55)		
Value at cost	19903	19903
Market value at 31 st December	30513	32891
Revenue Account (50)		
Credit balance at 31 st December	62041	54573
Capital Account (56)		
Credit balance at 31 st December	65144	65144
Growth Fund value at cost	120004	120004
market value at 31 st December	117752	131708
Income Fund value at cost	75019	75019
market value at 31 st December	62979	74430

APPENDIX 2

Ministries and Mission Allocation (2021 and 2022) Giving to Grow Contribution (2023)

	2022	2021
	£	£
Ministries and Mission contribution (gross)	42706	38130
Less Endowment income	4683	2709
Glebe rent	2992	2992
Net Requirements	<u>35031</u>	<u>32429</u>
Less Vacancy Allowance	11196	11196
Total Requirement	<u>23835</u>	<u>21233</u>
(For 2023	15797)	