

APPENDIX 1

OSCr

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	1	Jan	2021	To	31	Dec	2021

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Coaltown of Balgonie United Reformed Church

SC014822

73 Main Street

Coaltown of Balgonie

Fife

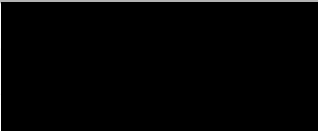
KY7 6HX

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		Secretary		
2		Treasurer		
3				
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
	Resigned 31 Oct 21
	Deceased 13 Dec 21
	Resigned 1 Aug 21

Structure, governance and management

Type of governing document

The Church is administered in accordance with the Constitution of the United Reformed Church.

The Church Meeting, which comprises all the members of the Congregation, makes the decisions regarding the spiritual and temporal affairs of the Church.

The Elders meeting is chaired by the Minister or another Elder and manages the affairs of the Church.

Trustee recruitment and appointment

The Elders are the Charity Trustees.

Elders are members of the Church chosen by the members of the Church and appointed by the Church Meeting.

The minister is an Elder and is selected by the Congregation at the Church Meeting and inducted by the Moderator of the United Reformed Church Synod of Scotland or his appointed representative.

Objectives and activities

Charitable purposes

Advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church

Summary of the main activities in relation to these objects

Providing regular public worship for all

Promoting the Christian faith

Teaching the faith to all ages

Providing training, nurture and activities for children and young people

Serving the community

Giving pastoral care and support to members and others in need, particularly those in sickness, distress or poverty

Providing premises and resources for community groups and activities.

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Achievements and performance

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

Although the main sanctuary was closed due to structural defects at the end of 2019, regular weekly worship continued to be provided in the church hall up to the point of Covid lockdown at the end of March 2020. Regular worship then continued to be provided on-line, by members of the other churches, for the whole pastorate.

Following the closure of Dunning URC the Minister only serves 2 other Fife/Tayside churches. This appointment was due for review at the end of 2020 and was extended to the end of 2022 when another review was due to take place. However, with the reduction of the pastorate to 3 churches a review was rescheduled for the end of 2021.

Following discussions with the minister and elders regarding the future of the church, considering, particularly, the increasing age of the congregation and the reducing membership, it was decided to propose closure of the church to the membership. At church meeting on the 25th July 2021 the church voted unanimously to close with immediate effect and seek to close the charity with the assistance of the Synod of Scotland of the URC.

Up to the point of closure, pastoral care by telephone continued to be provided by the Minister and through informal links between members.

During the year the church continued to support Glenrothes churches together, GROW, and the Foodbank within the local community.

Following the closure decision, the appointment of the minister was reviewed. The minister then left the pastorate on 31st October 2021 and took up a position in the north of England. In addition, one elder resigned and sadly the church secretary died on the 14th December 2021.

Financial review

Brief statement of the charity's policy on reserves

As the church has decided to close there are no requirements for reserves.

Details of any deficit

Donated facilities and services (if any)

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church and halls and manse, vested in the United Reformed Synod of Scotland. No consideration is payable for the use of these assets

APPENDIX 1

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)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Secretary	Treasurer
Date	15 September 2022	15 September 2022

Coaltown of Balgonie United Reformed Church

SC014822

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	January	2021		31	December	2021

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	210	-	-	-	210	4,400
Legacies	-	-	-	-	-	18,991
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	2,408	-	-	-	2,408	2,375
Rents from land & buildings	-	-	-	-	-	20
Gross receipts from other charitable activities	-	-	-	-	-	-
	-	-	-	-	-	-
A1 Sub total	2,618	-	-	-	2,618	25,786
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	26,062	-	-	-	26,062	2,000
A2 Sub total	26,062	-	-	-	26,062	2,000
Total receipts	28,680	-	-	-	28,680	27,786
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	3,386	-	-	-	3,386	8,103
Grants and donations	610	-	-	-	610	784
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	3,996	-	-	-	3,996	8,887
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	3,996	-	-	-	3,996	8,887
Net receipts / (payments)	24,684	-	-	-	24,684	18,900
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	24,684	-	-	-	24,684	18,900

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	19,813	-	-	-	19,813	913
	Surplus / (deficit) shown on receipts and payments account	24,684	-	-	-	24,684	18,900
		-	-	-	-	-	-
		-	-	-	-	-	-
	Cash and bank balances at end of year	44,497	-	-	-	44,497	19,813
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Standard Life	Unrestricted	-	24,613
	Henderson	Unrestricted	17,428	17,940
	Artemis	Unrestricted	17,867	17,886
			-	-
			-	-
		Total	35,295	60,438

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gift Aid Tax Reclaim	Unrestricted	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	None		-	-
			-	-
			-	-
			-	-
			-	-
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities	None		-	-
			-	-
			-	-
		Total	-	-

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

Signature

Print Name

Date of
approval


15 Sep 22

15 Sep 22


Section C Notes to the Accounts

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

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			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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	Authority under which paid	£
C3b Trustee remuneration - details		

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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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	<p>All United Reformed Churches contribute to the national URC Ministry and Mission Fund. This fund bears the costs of all ministers' stipends and employer's contributions for national insurance, pensions and housing.</p> <p>Ministerial expenses are managed, paid and reported centrally. A proportionate contribution is paid Dunfermline URC (SC004868) who manage and report the expenses.</p>
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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 £
Direct Giving	210	-	-	-	210	2,857
Other Donations	-	-	-	-	-	-
Gift Aid Tax Relief	-	-	-	-	-	1,543
	-	-	-	-	-	-
Total	210	-	-	-	210	4,400

- - - - -

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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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 £
Collections for other charities	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

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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 £
Building Maintenance & Cleaning	520	-	-	-	520	1,722
Building Services	104	-	-	-	104	930
Contribution to Ministerial Expenses	263	-	-	-	263	1,027
Stationery, Periodicals & Advertising	-	-	-	-	-	-
Worship Resources, Pulpit Supply & Expenses	-	-	-	-	-	140
Ministry & Mission payment to URC (Note C6)	2,499	-	-	-	2,499	4,284
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	3,386	-	-	-	3,386	8,103

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Additional analysis (2)**5 Breakdown of unrestricted funds**

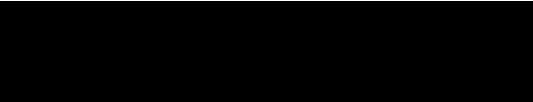

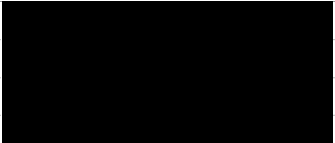
	Unrestricted fund 1 - enter name of fund below Main Operating Account	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	210	-	-	-	210	4,400
Legacies	-	-	-	-	-	18,991
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
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Proceeds from sale of investments	26,062	-	-	-	26,062	-
Sub total	26,062	-	-	-	26,062	-
Total receipts	28,680	-	-	-	28,680	25,786
Payments						
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Gross trading payments	-	-	-	-	-	-
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Purchase of investments	-	-	-	-	-	-
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Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	24,684	-	-	-	24,684	16,900

Nature and purpose of funds

Main Operating Account is the main fund for regular transactions and operating income and expenditure.

OSCr

Office of the Scottish Charity Regulator

Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Independent examiner's report on the accounts v2						
	Coaltown of Balgonie United Reformed Church						
	SC014822						
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
1	Jan	2021	to	31	Dec	2021	
5 - 9					(remember to include the page numbers of additional sheets)		
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) 2005 Act 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 accounts.						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:				Date:	01 June 2022		
Name:							
Relevant professional qualification(s) or body							
Address:							

*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.

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