

# St Andrew's Parish Church of Scotland Turriff

## Congregational Accounts -2021

### Receipts & Payments

Congregation No: 342045

Charity No: SC 015620

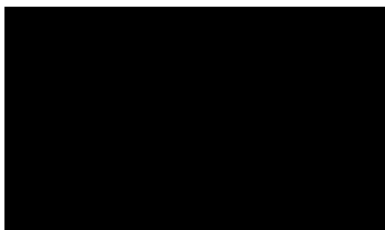
## Reference & Administrative Information

Charity Name: St Andrew's Parish Church of Scotland, Turriff

Charity Registration Number SC 015620

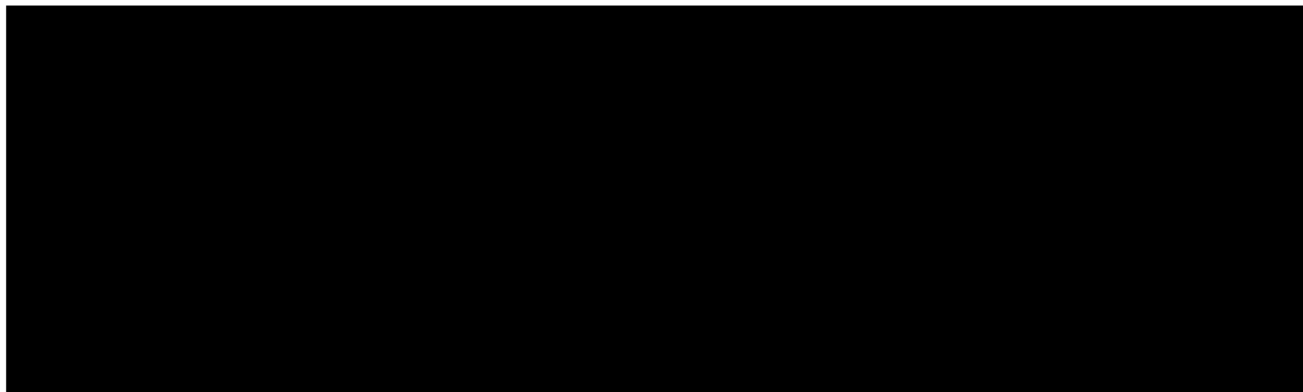
Congregation Reference Number 342045

Contact Address:

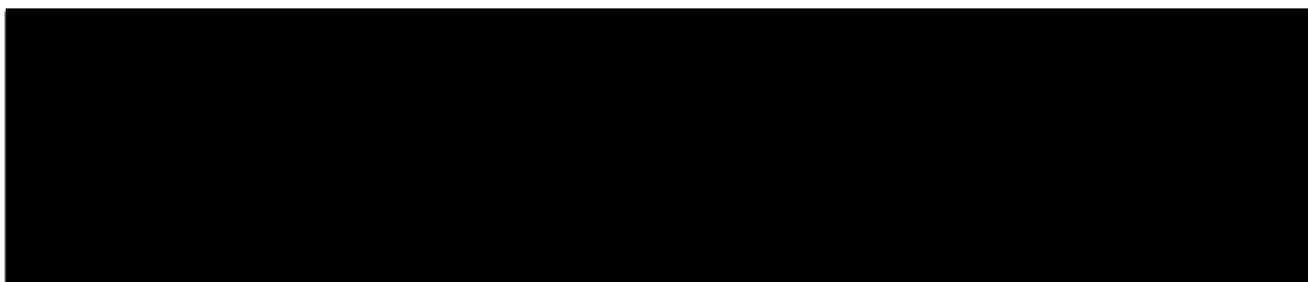


### Trustees

#### Elders



#### Deacons



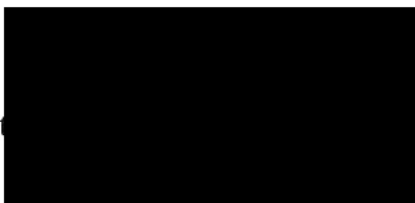
### Principle Office Bearers

Minister:

Session Clerk:

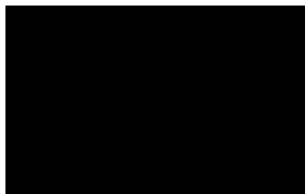
Clerk to the Deacons Court

Treasurer:



### Independent Examiner

### Bankers



Bank of Scotland – North Buchan  
15 High Street  
Turriff  
AB53 4ED

## **Structure, Governance & Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Deacons Court 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 & inducted by Presbytery. The Deacons Court 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. Deacons Court Members are then ordained for life or until they retire from the post. Elders & Deacons are all members of the Deacons Court

### **Organisational Structure**

**The Deacons Court** is chaired by the minister and meet five times in a year, or more if required. Certain responsibilities are delegated to the Finance, Property, Youth & Social Committees as appropriate. Every Year a Fundraising Committee is formed from the member of those committees.

**The Kirk Session** which meets five times in a year or more if required is responsible for spiritual affairs within the church.

### **Objectives & 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 Finance Committee** – Meet with the treasurer as required to review the detailed report of the accounts. If funds are showing a deficit the committee makes recommendations to the Deacons Court on how to try to generate more income. This committee also suggests salaries for Church Staff eg Organist as well as fees for weddings and funerals – these are generally set for fixed periods and require the approval by the Deacons Court.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2021**

**The Property Committee** – Chaired by a Property Convenor, the objectives are to maintain the Church, Hall, Manse & Grounds in good condition and to recommend any improvements thought necessary. The Committee annually inspect all the properties and based on this, recommendations for repairs, refurbishment or improvements are submitted to the Deacons Court. All major work must be approved by the Deacons Court however day to day minor repairs & maintenance are left to the convenor.

**The Social Committee** - The objective is to organise events, these are fellowship events with both the congregation and the community as well as our linked Church Monquhitter & New Byth, although these events can also raise income for Church funds.

**The Fundraising Committee** – A new committee is elected each year comprising a representative from each of the other committee. The aim of this committee is to raise income for Church funds, they organise events which are supported by the community and congregation alike, also providing fellowship.

**The Good News Club** – Through Bible study, stories, prayer, praise & worship but most importantly through fun and fellowship, aims to teach primary school aged children of the parish the importance of living life committed to God. Meets weekly during school term and on occasions such as Easter, Christmas etc leads worship services. All leaders have to complete Child Protection Training and most hold first aid certificates.

**The Guild** – Women and men of all walks of life meet together under our common aim: “The Church of Scotland Guild is a movement within the Church of Scotland which invites and encourages both women & men to commit their lives to Jesus Christ and enables them to express their faith in worship, prayer and action”. The aim has been underlined in the Guild motto, which is taken from Acts 27, verse 23 “Whose we are and Whom we serve” The guild meets on the 2<sup>nd</sup> Wednesday of October through to April, Meetings are intimated on the Church intimation sheets inviting everyone to meetings.



**Trustees' Annual Report (cont)**  
**Year ended 31 December 2021**

**Achievements and Performance**

**Finance Committee** – Met in 2021, main items dealt with were:-

Reporting at Deacons court meetings along with Treasurer input. At the 1<sup>st</sup> meeting of the year the Chair of the committee discussed the Salary of the Church organist which usually goes inline with the recommendation of the Scottish Federation of Organists (endorsed by The Church of Scotland) there were no amendments this year. The charge made for Funerals and Weddings remained as £175 & £250 following discussion.

**Property Committee** – 2021 saw the start of the Church Boiler replacement which had been expected for many years but finally became too unreliable to come on without intervention. A deposit of £2,900 was paid in the year with the work carried out in December (The balance of £4,060 not falling due until January) There were the usual ongoing costs for servicing Organ, Boilers & Fire Extinguishers as well as some small roof repairs and painting work undertaken. Annual inspections of the properties were carried out and everything once again reported to be in good order.

**Social Committee** – Restrictions throughout 2021 continued to curtail opportunities for social interaction, & whilst Services resumed weekly teas in the hall did not. There is hope for an improved calendar in 2022

**Fundraising Committee** – No Coffee Mornings in Spring and Winter impacted the normal fundraising activities significantly – however the committee continued with the Smartie Tube appeal, bringing in around £1500 from that, and also arranged a lucky square Christmas Hamper once again. The Clothes recycling bin in the car park continues to return a steady annual income also (£640 this year)

**Turriff Emergency Food Parcels** - During 2021 saw a rise to 219 food parcels given out to individuals & families in the community who were in need. Every recipient was referred either by a health professional, social worker, Aberdeenshire Council, the Job Centre or mainly the Citizen's Advice Bureau. Generous donations of both food and cash were received to allow this to take place, with cash being used to buy toiletries, nappies and specific items are required. Additional storage facilities were also purchased this year.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2021**

#### **Financial Review**

The principal source of income for the year remains by way of Donations These show as having dropped by £5,527 in the year, however, there remains a pending Gift Aid Claim as at 31/12/21, and this year there has also seen donations shown separately to specifically fund the replacement boiler amounting to £5,995 as at 31/12/21.

Gift Aid provides additional income in the form of Income Tax Refunds from HMRC for donations from individuals registered with the Scheme, there were 43 Active Gift Aid members in 2021.

Despite the restrictions on some services through the year due to Covid, a number of members have now opted to give regularly by Standing Order direct into the Churches bank account. Around 40 Members do this and now more than half of the donations are directly received like this.

Revenues related to Weddings & Funerals has increased by £500 year on year, this has been due to Weddings taking place in 2021.

Covid Restrictions continued to have an impact on Fundraising opportunities, with limited ability to meet and none of the Coffee Mornings as seen in previous years. However, the Smartie tube appeal once again came good and returned around £1500, supplemented also by the continued use of the clothes bin in the carpark £640 and a Christmas Hamper raffle £330. Use of the hall also remained a no go for 2021, with regular users not returning until towards the end. (Looking forward to 2022 there is however the welcome return of the weekly Dancing Group & another election)

Although operating independently the Emergency parcels account is also recorded within the Church Charity Accounts and the income here reflects cash donations received from various individuals, local churches and other organisations (in addition to the foodstuffs donated) to assist in the fulfilling of the support provided to the community by the volunteers. 2021 saw an increase in the number of parcels issued to 219.

The Good news club Guild accounts also operate independently however the year so no receipts for either group as they did not formally meet.

Other receipts include monies from the John Burned Mortification fund (passed on for Emergency Parcel Use) and also a donation from the Antiques valuers from their day early in the year.

Church Expenditure has remained despite restrictions however there was a significant drop in the requirements for Ministries & Mission which has helped greatly, this was further reduced due to some funds being released at the discretion of Presbytery to offset the requirements of Buchan Churches.

Fabric Repair and Maint is showing as £4,503, largely due to the £2,900 Deposit required on the new boiler. (The balance of £4,060 not being paid until into Jan 2022). Other plumber costs of £400, a painters bill of £670 and the usual Fire Extinguisher Services and Organ Service made up the balance.

#### **Reserves Policy**

Trustees require to hold considerable reserves to meet the cost of any unexpected major repair to the Church or Manse buildings. At the year end the Church held sufficient unrestricted cash funds to meet this requirement.

Note 2 to the Accounts summarises and explains the purpose of the various funds.

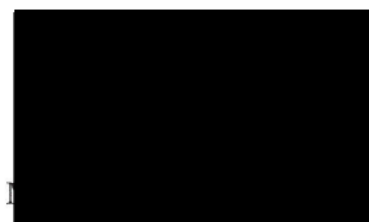
## **Trustees' Annual Report (cont)**

**Year ended 31 December 2021**

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Deacons Court must prepare financial statements which give sufficient detail to enable 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. This must be done to ensure 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 or other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date.....11/5/22.....



Independent Examiner's Report to the Trustees of St Andrew's Parish Church of Scotland Turriff

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2019 which are set out on pages 9 to 13.

**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 Trustees Investment (Scotland) act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Charity trustees consider 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 proper understanding of the accounts to be reached.

Name

Address

Date:

.....1/6/2023.....



**St Andrew's Parish Church of Scotland Turriff**  
**SC 015620**

	Unrestricted	Restricted	Total	Yr End 31st Dec
Receipts & Payments to 31/12/21	2021	2021	2021	2020
	£			£
<b>Receipts</b>				
Donations	26,146		26,146	31,673
Legacies	500		500	5,000
Grants			-	500
Wedding & Funerals	2,090		2,090	1,470
Activities for Generating Funds	2,510		2,510	1,560
BOILER FUND	5,995		5,995	
Investment Income	51		51	392
<b>Total Receipts</b>	<b>37,292</b>	<b>-</b>	<b>37,292</b>	<b>40,595</b>
Use of Hall	587		587	845
Emergency Parcels Receipts	2,957		2,957	4,415
Guild Receipts	-		-	256
Good News Receipts	-		-	31
Other Receipts	576	240	816	455
	<b>41,412</b>	<b>240</b>	<b>41,652</b>	<b>46,597</b>
<b>Payments</b>				
Cost of Generating Funds				323
Charitable Activities	39,787	240	40,027	50,213
<b>Total Payments</b>	<b>39,787</b>	<b>240</b>	<b>40,027</b>	<b>50,536</b>
<b>Surplus (Shortfall)</b>	<b>1,626</b>	<b>0</b>	<b>1,626</b>	<b>(3,939)</b>

**St Andrew's Parish Church of Scotland Turriff**  
**SC 015620**

	Note	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
<b>Statement of Balances</b>					
Balance brought Forward		64,892	1,413	66,305	70,244
<b>Movement in Year</b>					
Excess of Receipts over payments for the year		1,626	0	1,626	(3,939)
Balance Carried Forward	2	66,518	1,413	67,931	66,305
<b>Other Assets</b>					
Manse - Estimated Value		250,000		250,000	250,000
Gift Aid Tax Recoverable		3,500		3,500	3,500
		253,500	0	253,500	253,500
<b>Other Liabilities</b>					
Balance payable for New Church Boiler		(4,080)		(4,080)	
		(4,080)	0	(4,080)	0

The Accounts were presented and approved by the Kirk Session & Deacon's Court on 28 Feb 2022  
For & on behalf of the Kirk Session and Deacon's Court

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Session Clerk

Treasurer

**Notes to the Accounts**

**1 - Trustee Remuneration and Related Party Transactions**

During the year no connected persons received payments for providing services to St Andrew's Church

Only one Trustee on person connected to a trustee received re-imbursement of expenses totalling £1,060

2

<b>Movment in Funds</b>					
	As at				As at
	01-Jan-21	Receipts	Payments	Transfers	31-Dec-21
<b>Unrestricted Funds</b>					
General Fund	2,393	39,170	(37,224)	1,520	5,860
Miss Buchan Capital Fund	5,000				5,000
Miss Buchan Revenue Fund	2,140	1		(2,000)	141
Genera Cong Purposes	45,000				45,000
Bequest Fund	3,237	4			3,241
Good News Fund	1,394				1,394
Guild Fund	434	0	(99)		335
Foodbank Donation	5,294	2,477	(2,704)	480	5,547
	64,892	41,652	(40,027)	0	66,518
<b>Restricrted Funds</b>					
Kirk Session Benevolet Fund	1,413				1,413
	66,305	41,652	(40,027)	0	67,931

**Purposes of Designated / Unrestricted Funds**

General Fund – for Day to Day Receipts & Payments

Miss Buchan Capital Fund – Capital to be used at discretion of Miss Buchan Trustses – who verbally agreed in 2003 to be used at the discretion of the Treasurer – it was largely transferred to General this year.

Miss Buchan Revenue Fund – Revenue to be used for General Purposes

General Congr. Purposes – Deposit held of Surplus funds in Investors Trust for General Purposes

Bequest Fund – various Bequests held in Investors Trust, Income accumulated

Good News Fund – for the Teaching of Primary age children commitment to God

Guild Fund – for Guild Projects

Food Bank Donations – To purchase items needed but not in stock eg Baby Milk, Food, Nappies Etc

**Purposes of Restricted Funds**

Kirk Session Benevolent Fund – Charitable Purposes



Notes to the Accounts

	Unrestricted	Restricted	Total	Total
	2021	2021	2021	2020
	£	£	£	£
<b>3 - Analysis of Donations</b>				
WFO Scheme (non Gift Aid)	6,080			6,294
Gift Aid Donations	13,674			14,875
Tax Recovered on Gift Aid Donations	1,258			7,447
Ordinary Offerings (Open Plate)	5,134			3,057
Other Offerings, Donations Etc				
	26,146	-	-	31,673
Guild Receipts	-			256
Good News Club Receipts	-			31
Food Bank Donations	2,957			4,415
	29,103	-	-	36,375
<b>4 - Analysis of Payments</b>				
<b>Cost of Generating Funds</b>				
Fundraising Expenses				110
Offering Envelopes				213
	-	-	-	323
<b>Charitable Activities</b>				
Ministries & Mission	20,618		20,618	29,955
Ministers Travel	1,060		1,060	1,044
Pulpit Supply	441		441	
Presbytery Dues	625		625	648
Organist	3,460		3,460	3,197
Fabric Repair & Maint	4,503		4,503	7,069
Council Tax	851		851	843
Heat & Light	1,909		1,909	1,876
Insurance	3,094		3,094	3,300
Life & Work (Exp)	180		180	183
Church Magazine	457		457	
Advert Stationery & Postage			-	136
Emergency Parcels Payments	2,465	240	2,705	930
Guild Payments	99		99	424
Good News Payments	-		-	127
Other Expenses	25		25	481
	39,787	240	40,027	50,213
<b>Governance Costs</b>				
Independent Examiner's Fees	-	-	-	-

# St Andrew's Parish Church of Scotland Turriff

SC 015620

## Notes to the Accounts

### 5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution 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 and the Maximum stipend (in the 5<sup>th</sup> and subsequent years of service) - £35,269.

### 6 Collections for Third Parties

	2020	2021
	£	£
Poppy Scotland / Earl Haig Fund	123.20	133.00
World Wildlife Fund	246.40	
Christian Aid		208.50
Guild Project Collection		150.00