



The Church of Scotland

Presbytery of FALKIRK

221383

CHARITY No. SC018587

Statement of Accounts

For Year Ended

31st December 2021

Receipts and Payments

PRESBYTERY OF FALKIRK

**Trustees' Annual Report
Year ended 31 December 2021**

Structure Governance and Management

Governing Document

The Presbytery is governed in terms of the Church of Scotland Act 1921 and in accordance with the Declaratory Acts of the Church of Scotland.

Recruitment and Appointment of Trustees

Membership of Presbytery is governed by Act of General Assembly. Ministers inducted to Charges within the bounds of the Presbytery are members by virtue of their appointment, as are members of the Diaconate. Ministers employed in certain non-parochial posts are also eligible for membership of Presbytery.

Each Kirk Session within the bounds appoints one elder to serve as their Commissioner to the Presbytery and these appointments are made annually. The appointment of Additional Elders is also made, up to one third in excess of the number of ministers on the roll of Presbytery and these appointments are made by Presbytery on the recommendation of its Business Committee, who seek such nominations from interested parties.

Organisational Structure

The Presbytery meets seven times per year for ordinary business and is chaired by the Moderator who is appointed to serve for one year at each June meeting of the Presbytery. The work of Presbytery is remitted to Standing Committees comprising members of Presbytery, which also have the powers to co-opt, whose recommendations are brought to Presbytery for approval or otherwise. Presbytery calls additional meetings as necessary for Services of Ordination, Induction, Introduction to appointments and other matters as required by the enactments of the General Assembly.

PRESBYTERY OF FALKIRK

Trustees' Annual Report (continued) Year ended 31 December 2021

Objectives and Activities

A Presbytery is responsible for all spiritual matters within its bounds and should be alert to take suitable initiatives for the advancement of Christ's kingdom, even if these are neither prescribed by law nor instructed by the General Assembly; but a summary of its specific duties within its bounds are as follows-

- a) Determine the number of charges
- b) Set parish boundaries
- c) Dispose of Calls to ministers and from congregations
- d) Consider levels of parish assistance
- e) Accept demissions and resignations
- f) Record tributes to deceased members
- g) Deal with Commissions from Kirk Sessions
- h) Admit to membership of the Presbytery (of those qualified) and, on the instruction of the General Assembly, to the ministry of the Church of Scotland
- i) Operate the current Schemes for the recruitment of candidates for full time service of the Church of Scotland and nominate and supervise candidates for the ministry, auxiliary ministry, ordained local ministry, the diaconate and readership.
- j) Carry out trials for licence
- k) Arrange and conduct services of ordination, licensing, induction, commissioning, setting apart, union, linking dissolution and dedication
- l) Agree ministerial stipends in accordance with the National Stipend Scheme and in co-operation with the Ministries Council
- m) Determine Ministries and Mission Allocations in co-operation with the Ministries Council and Committee on Stewardship and Finance
- n) Arrange visits and carry out the requirements of the Local Church Review Act in respect of each congregation within the bounds
- o) Arrange for the five yearly inspection of church properties as required by the General Trustees under the authority of the General Assembly
- p) Process applications for work on church property as regulated by the General Trustees under the authority of the General Assembly
- q) Examine congregational records and accounts
- r) Attest Presbytery records
- s) Appoint Commissioners to the General Assembly
- t) Consider remits from the General Assembly
- u) Consider matters of public interest locally, nationally, and internationally
- v) Deal with petitions and overtures
- w) Discharge its disciplinary functions
- x) Act as a court of appeal
- y) Ensure that the laws and accepted practices of the Church are observed

PRESBYTERY OF FALKIRK

Trustees' Annual Report (continued)
Year ended 31 December 2021

Achievements and Performance during 2021

Due to the Coronavirus pandemic much of the usual activity of Presbytery was unable to go ahead. Meetings of Presbytery were held online via Zoom and were well attended by the trustees.

As part of the General Assembly programme of reform of Presbyteries, the congregations in Cumbernauld were transferred to the Presbytery of Glasgow on 1 July 2021. Our conversations with the Presbyteries of Hamilton and Lanark have bore fruit and subject to General Assembly approval Falkirk Presbytery will be joining with the Presbyteries of Hamilton and Lanark to form the New Presbytery of Forth Valley and Clydesdale on June 1st 2022.

We continued as far as possible with lockdown regulations to ensure the inspection of church properties under the relevant scheme, per (o) above; process various applications for work on church property as regulated by the General Trustees under the authority of the General Assembly, per (p) above; commissioned eleven ministers, eleven elders, and one deacon to the General Assembly of 2021; continued to support congregations in the process of understanding, operating under and reopening churches as part of the Covid restrictions and regulations; by self-attestation and electronic checking we were able to attest Presbytery records, and continue to meet all regulatory obligations placed upon the Presbytery by the General Assembly. The Presbytery also encouraged congregations in their mission and support networks; appointed new Committee Conveners where appropriate; appointed and re-appointed Additional Elders to serve in Presbytery; dealt with remits from the General Assembly; we continued to appoint Interim Moderators to vacant charges and kept appointments under review; assist congregations having difficulty with its accounts; support the Sanctuary First Internet-based worship community and its Pioneer Minister; we set up and maintained a Facebook page and instituted a daily "Thoughts and Prayers" email to improve communications with Presbyters and congregations.

Financial Overview

The principal source of income is normally assessments made on congregational membership to meet the following costs: the salaries of employees, the inspection of church properties, administration, and governance. For 2021 the decision was made to waive assessments for one year to aid congregations which have been struggling due to the pandemic. Our Reserves Policy is to retain a balance of around £20,000 in the General Fund at year-end in order to aid cash flow until income is received in April. This year we overshot that target by £9,942 as Property Survey fees due to be invoiced were not received from our suppliers. The invoices, when received will eliminate the surplus. Restricted and designated Funds are used as described on pages 11 and 12.

PRESBYTERY OF FALKIRK

Trustees' Annual Report (continued)
Year ended 31 December 2021

Reference and Administrative Information:

Charity Name: Presbytery of Falkirk **Charity Registration Number:** SC018587

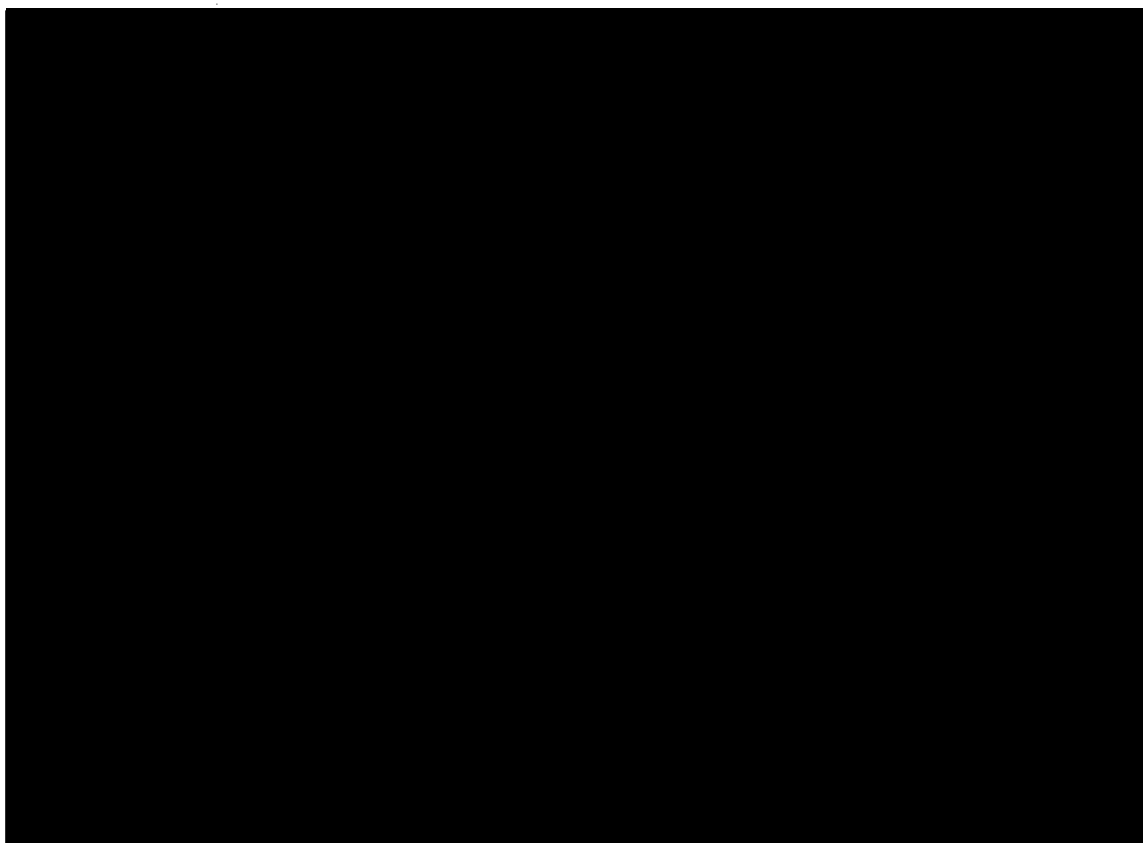
Parent Charity: The Church of Scotland **Charity Registration Number:** SC011353

Presbytery Reference Number: 221383

Contact Address: Rex House, 103 Bothwell Road, Hamilton, ML3 0DW

Trustees:

The following served as trustees during the year and to the date of this report:



PRESBYTERY OF FALKIRK

Trustees' Annual Report (continued)
Year ended 31 December 2021

Reference and Administrative Information (cont.)

Moderators	
Presbytery Clerk	
Depute Presbytery Clerk	
Presbytery Treasurer	Vacant
Independent Examiner	<div></div> <div>Thomson Cooper Accountants</div> <div>3 Castle Court</div> <div>Carnegie Campus</div> <div>Dunfermline</div> <div>KY11 8PB</div>
Bankers	<div>Bank of Scotland</div> <div>138/140 High Street</div> <div>Falkirk</div> <div>FK1 1NR</div>

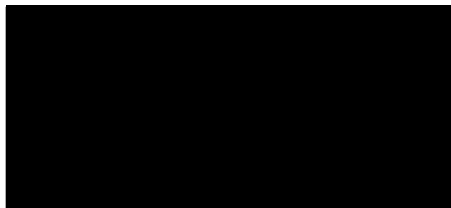
PRESBYTERY OF FALKIRK

Trustees' Annual Report (continued) Year ended 31 December 2021

Statement of Trustees' Responsibilities

The members of Presbytery must prepare financial statements, which give sufficient detail to enable an appreciation of the transactions of Presbytery during the financial year. The members of Presbytery are responsible for keeping proper accounting records, which on request, must reflect the financial position of the Presbytery at that time. This must be done to ensure that the financial statements comply with the Charity and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Act 2006 and amendments thereto and the Regulations anent Presbytery Finance approved by the General Assembly of the Church of Scotland in 2016. They must also be responsible for safeguarding the assets of Presbytery 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.



Presbytery Clerk

Date: 30th May 2022

PRESBYTERY OF FALKIRK

Independent Examiner's Report to the Trustees of Presbytery of Falkirk Year ended 31 December 2021

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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
 - prepare accounts which accord with the accounting records and comply with Regulation 8 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


C/O Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Date: 31st May 2022

PRESBYTERY OF FALKIRK

**Receipts and Payments Accounts
Year ended 31 December 2021**

	Unrestricted Funds Year 2021 £	Restricted Funds Year 2021 £	Total Year 2021 £	Total Year 2020 £
<u>Receipts</u>				
Assessments on congregations	-	-	-	22,925
Donations	-	-	-	300
Deposit Interest	35	-	35	225
Property Survey Fund	1,990	-	1,990	2,427
Rebate of overpaid salaries	-	-	-	9
Sale of Investment Units	30,007	-	30,007	-
W Mowat Memorial Fund	-	187	187	206
Presbyterial Council	85	-	85	110
Sanctuary First Project	64,863	-	64,863	59,027
Total Receipts	96,980	187	97,167	85,229
<u>Payments</u>				
Charitable Activities (Presbytery)	26,716	776	27,492	21,769
Charitable Activities (Presbyterial Council)	65	-	65	21
Charitable Activities (Sanctuary First)	60,987	-	60,987	65,881
Governance Costs	185	-	185	-
Total Payments	87,953	776	88,729	87,671
Excess of Receipts over Payments for the year	9,027	(589)	8,438	(2,442)

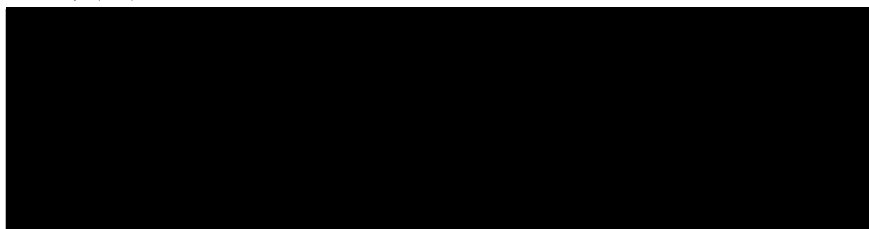
PRESBYTERY OF FALKIRK

**Statement of Balances
Year ended 31 December 2021**

As at 31st December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<u>Bank & Deposit Balances</u>				
Bank & Deposit Balances B/Fwd				
Treasurer's Account	16,701	1,132	17,833	13,709
Church of Scotland Deposit Account	33,525	-	33,525	33,299
Churches Mutual Credit	5,075	-	5,075	5,942
Unity Trust Bank	35,387	-	35,387	42,241
Presbyterial Guild	929	-	929	-
	<u>91,617</u>	<u>1,132</u>	<u>92,749</u>	<u>95,191</u>
Movement in year:				
Excess of Receipts over Payments for the year	9,027	(589)	8,438	(2,442)
Bank & Deposit Balances C/Fwd				
Treasurer's Account	21,797	543	22,340	17,833
Church of Scotland Deposit Account	33,560	-	33,560	33,525
Churches Mutual Credit	5,075	-	5,075	5,075
Unity Trust Bank	39,263	-	39,263	35,387
Presbyterial Guild	949	-	949	929
	<u>100,644</u>	<u>543</u>	<u>101,187</u>	<u>92,749</u>
Investments - Church of Scotland Investor's Trust				
2,691 (2020 5,109 units) Income Fund at market value	33,584	-	33,584	64,935
(Cost 2021 £32,131) (2020 £61,000)				
1,558 units Growth Fund at market value	-	9,410	9,410	8,366
(Cost £4,280)				
	<u>33,584</u>	<u>9,410</u>	<u>42,994</u>	<u>73,301</u>

The accounts were approved by the Presbytery of Falkirk on 30th May 2022
For and on behalf of the Presbytery of Falkirk



PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

1 Trustee Remuneration and Related Party Transactions

Payments in respect of work done or services provided by a Trustee:

	£
Presbytery Clerk	6,000
Depute Presbytery Clerk	2,592
Depute Presbytery Clerk	333
Presbytery Treasurer	333
Presbytery Chaplain	3,060
Presbytery Chaplain	1,020
Presbytery Officer	28

During the year 2 Trustees received reimbursement of expenses incurred totalling £250. A Presbytery Trustee, the [REDACTED] receives a salary as the Pioneer Minister of Sanctuary First and is an unpaid Director of Sanctus Media who provide paid services to Sanctuary First whose accounts are incorporated in these accounts.

2 Movements in Funds

	As at 01/01/21 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31/12/21 £
Restricted Funds					
W Mowat Memorial Fund	832	187	(776)	1,800	2,043
	<u>832</u>	<u>187</u>	<u>(776)</u>	<u>1,800</u>	<u>2,043</u>
Unrestricted Funds					
Common Good Fund	8,176	-	-	-	8,176
Candidate Support Fund	2,562	-	-	-	2,562
Chaplaincy Fund	3,706	-	(1,000)	1,000	3,706
Moderator's Visit Fund	1,633	-	-	-	1,633
Property Survey Fund	11,025	1,990	(9,101)	9,000	12,914
Presbyterial Council Fund	929	85	(65)	-	949
Sanctuary First Project Fund	35,387	64,863	(60,987)	-	39,263
General Fund	28,499	30,042	(16,800)	(11,800)	29,941
	<u>91,917</u>	<u>96,980</u>	<u>(87,953)</u>	<u>(1,800)</u>	<u>99,144</u>
Total Funds (excl investments)	<u>92,749</u>	<u>97,167</u>	<u>(88,729)</u>	<u>-</u>	<u>101,187</u>

PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

Purpose of Restricted Funds

W Mowat Memorial Fund: To be used to provide book grants for students for Ministry

Purpose of Designated Funds

Common Good Fund: This fund is to be used for donations to worthy causes where there could be benefit for the Christian religion

Property Survey Fund: Income to be used to defray costs of regular property inspections. Chaplaincy Fund: To be used by the Presbytery Chaplain in the furtherance of that role Candidate Support Fund: To be used to provide support for students of any branch of ministry who have insufficient resources.

Moderator's Visit Fund: This fund to be used to provide funding for the decennial visit of the Moderator of the General Assembly

Presbyterial Council: This fund is to be used for the running of the Council and the co-ordination of the Guild branches

Sanctuary First Project: This fund is to be used for the running of the Sanctuary First Project and connected expenses.

3. Analysis of Payments

		2021	2020
		£	£
Charitable Activities			
Property:	Property Inspection Fees	9,101	-
Salaries:	Salaries (incl NI & Pens)	14,017	12,979
	HMRC	604	343
Administration	Use of Premises	-	746
	Committee Expenses	-	-
	Insurance	328	258
Ministry:	Pulpit Supply & Travel Expenses	-	90
	Book Fund	776	-
	Chaplaincy Fund	1,000	-
Extraordinary Expenses:	Sundry Expenses	1,666	728
	Common Good Fund	-	650
	Sanctus Media Video	-	218
	Covid 19 Support	-	5,757
		<u>27,492</u>	<u>21,769</u>
Presbyterial Council:		<u>65</u>	<u>21</u>
		65	21
Sanctuary First Project:		<u>60,987</u>	<u>65,881</u>
		60,987	65,881
Governance Costs:	Data Protection Registration	35	-
	Independent Examiner	150	-
		<u>185</u>	<u>-</u>
		<u>88,729</u>	<u>87,671</u>

PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

Funds held on behalf of Presbytery by the Church of Scotland General Trustees

In addition to the foregoing funds, the Church of Scotland General Trustees hold the following balances for the benefit of the Presbytery of Falkirk (Camelon Trinity Properties).

	2021	2020
	£	£
<u>CAPITAL ACCOUNT</u>		
At Cost	30,074	30,074
Market Value as at 31 st December 2021	<u>34,058</u>	<u>34,686</u>
<u>REVENUE ACCOUNT</u>		
Income		
Investment Income	1,104	1,372
Expenditure		
Property Costs	<u>-</u>	<u>-</u>
Surplus	1,104	1,372
Balance at 1 st January 2021	<u>12,222</u>	<u>10,850</u>
Balance at 31st December 2021	<u>13,326</u>	<u>12,222</u>

PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

CHURCH OF SCOTLAND GUILD

FALKIRK PRESBYTERIAL COUNCIL

Presbytery Reference Number 221383

Charity Reference Number SC018587

Treasurer: Vacant

The Aim of the Guild

The Aim of the Guild is to invite and encourage men and women to commit their lives to Jesus Christ and to enable them to express their faith in worship, prayer and action

The accounts have been incorporated into those of the Presbytery of Falkirk

STATEMENT OF ACCOUNTS FOR YEAR ENDED 31st DECEMBER 2021

		2021	2020
		£	£
INCOME	Note 1	85	109
EXPENDITURE	Note 2	<u>65</u>	<u>21</u>
Surplus / Deficit		20	88
Balance at 1st January 2021		<u>929</u>	<u>841</u>
Balance at 31st December 2021		<u>949</u>	<u>929</u>

PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

Church of Scotland Guild - Falkirk Presbyterial Council

Analysis of Income and Expenditure

Income	Note 1	2021 £	2021 £	2020 £	2020 £
Branch contributions		-		109	
			109		109
Council Meeting Offerings					
Summer Rally		-		-	
Dedication Service		-		-	
Carol Service		85		-	
Guild Office Sales		-		-	
			-		-
Annual Conference					
Bus		-		-	
			-		-
Total Income			85		109

Expenditure	Note 2				
Donations					
Central Expenses Fund		-		-	
Strathcarron		-		-	
Falkirk Trinity Church		-		-	
Guild Project		-		-	
			-		-
Expenses					
Annual Business Meeting		-		-	
Carol Service Organist		65		-	
Treasurer postages		-		-	
Project Co-Ordinator		-		-	
Summer Rally		-		-	
Dedication Service		-		-	
Conference fees		-		-	
Guild office goods		-		-	
Liability Insurance		-		-	
Miscellaneous		65		21	
			65		21
Total Expenditure			65		21

PRESBYTERY OF FALKIRK

Notes to the Accounts For the year ended 31 December 2021

Presbytery of Falkirk

Sanctuary First Project

Presbytery Reference Number 221383

Charity Reference Number SCO18587

Treasurer [REDACTED]

The accounts have been incorporated into those of the Presbytery of Falkirk.

Statement of Accounts for year ended 31st December 2021

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Income Note 1	64,863	59,027
Expenditure Note 2	<u>60,987</u>	<u>65,881</u>
Surplus / Deficit	3,876	(6,854)
Balance at 1 st January 2021	<u>35,388</u>	<u>42,242</u>
<u>Balance at 31st December 2021</u>	<u>39,264</u>	<u>35,388</u>

PRESBYTERY OF FALKIRK

Notes to the Accounts

For the year ended 31 December 2021

Presbytery of Falkirk - Sanctuary First Project

Analysis of Income and Expenditure

Income	Note	2021	2021	2020	2020
	1	£	£	£	£
Make Trust		-		10,000	
Bellahouston Bequest Fund		5,000		5,000	
Tunnocks & Edinburgh Guild		12,000		12,000	
Donations		13,842		7,810	
Gift Aid		1,101		1,242	
Pulpit Supply		-		360	
Digital Church Events		-		3,315	
Falkirk Presbytery (MMCR)		-		19,300	
Church of Scotland Grant		20,000		-	
Life & Work		1,920		-	
Drummond Trust		6,000		-	
The Baird Trust		5,000		-	
Total Income			64,863		59,027
Expenditure	Note				
	2				
Marketing & Publicity		167		216	
Bank Charges		127		199	
Consultancy		15,596		15,235	
Durham University		-		9,000	
Design		2,130		3,270	
Social Media		2,566		1,137	
Licence Costs		2,111		2,289	
Digital Conference Costs		-		2,822	
Printing		672		1,514	
Sanctus Media		-		100	
Staffing		-		3,467	
Sundry Costs		-		27	
Website		7,438		6,656	
Live Streaming		14,969		10,154	
Videos		3,551		5,144	
App		8,696		1,836	
Filming		630		450	
SCS		-		720	
Admin		2,085		1,645	
Hall Hire		249		-	
			60,987		65,881

