

The Church of Scotland
St. Ninians Old Parish Church, Stirling

ANNUAL REPORT AND ACCOUNTS
FOR 2022

Congregation No: 231431

Scottish Charity No: SC 016320

Receipts & Payments accounts

St Ninians Old Parish Church of Scotland

Trustees' Report

Year ended 31 December 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

We are a community of people who have found joy and peace through faith and fellowship in Jesus Christ. We are committed to sharing with others the Good News of God's love and care for all and to participate actively in the wider work of the Church.

St. Ninians has been a centre of Christian worship for over 800 years. The present church was built in 1751 and now serves a Parish including St. Ninians, Torbrex, Culterhove, parts of Bannockburn and an extensive rural area up to the Carron Valley. Rev. Gary J McIntyre provides full-time ministry and leads worship weekly on Sunday in the church. He also conducts a service each month in two residential homes for the elderly and in a retirement complex (Eccles Court). Each Sunday during term-time, our Sunday Club offers Christian insight and fellowship for children in the 4 to 12-year age range, and a crèche is provided for younger children during Sunday Morning services.

The Parish Halls, nearby in Kirk Wynd, provide a centre for our work and activities during the week. It has a main hall and several rooms, which provide the Parish and community of St Ninians with a meeting place for a variety of organisations, both Church and community based. In 2022 groups such as Kettle Bells, Karate, Taekwondo, Sensory Tots, a dance group, the Boys' Brigade, Sunday Club, Tuesday Group and Craft Group have met in the Parish Halls. Start Up Stirling also holds a food bank in the Parish Halls every Wednesday. Numerous parties are also held in the Parish Halls.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

Achievements and Performance

The Rev Gary J McIntyre has been Minister of St Ninians Old Parish Church since November 1998. He finds the work challenging and rewarding. Much of Mr McIntyre's time is spent preparing for Sunday Worship, visiting the sick and bereaved, engaging with the Schools, conducting funerals and weddings, and chairing meetings. He is active in the Presbytery of Stirling.

Mr McIntyre is Chaplain to two primary schools and is a member of the Chaplaincy team in the High School of Stirling, all three of which are in the parish. He enjoys a very positive relationship with the schools.

Mr McIntyre is chaplain to two care homes where he conducts a monthly service. He also conducts a monthly service in Eccles Court, a retirement complex within the bounds of the parish.

St Ninians Old has 540 members and there is a Supplementary Roll which has the names of 49 people recorded on it. There are 44 active elders, 28 female and 16 male.

The Sunday service can be viewed online via the Church YouTube Channel. CD's of services are delivered to those who do not have access to the internet.

Within the Kirk Session there are a number of committees which involve elders and members. We also have a Pastoral Care Group which maintains contact with elderly and housebound members.

The number of children involved in the life of the congregation is approximately 50. This includes children in the Sunday Club and the Boys' Brigade. There are 5 children in the Sunday Club and 45 in the Boys' Brigade.

Fellowship is important. Tea, coffee and biscuits are served following the service on the third Sunday of the month. The Tuesday Group meets monthly and is open to men as well as women. It is well attended and there is a varied programme of speakers and entertainment throughout the year.

The Church continues to be exceptionally well served by Mr Antony Baldwin, our gifted organist.

A quarterly magazine is distributed to members and contact is maintained through the Church Facebook page and website and there is a weekly submission to the Stirling Observer.

Outreach is important and in 2022 the congregation supported WaterAid, Blythwood Care Christmas Shoebox Appeal, Christian Aid, Erskine Hospital, the Salvation Army, Start Up Stirling and Strathcarron Hospice.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

The congregation is an eco-congregation and we seek to alert people to the need to protect the environment and to reduce our carbon footprint.

The fabric of our buildings is in good condition. Routine maintenance of our buildings is important as is our endeavour to ensure our buildings are welcoming.

St Ninians Old Parish Church is very much at the heart of the community and there is a considerable degree of goodwill towards the Church. We provide a caring and sympathetic ministry which affirms the value of every boy and girl, man and woman and we promote values which we believe are essential for the wellbeing of society.

2022 has had its challenges and we lost through death a number of good and generous members. The year to come will without doubt be equally challenging, but with God's help we will continue our work, and in collaboration with other congregations will do all we can to fulfil our calling.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

Financial Review

Our principal source of income is our Sunday weekly offerings although significant numbers contribute directly by monthly, quarterly or annual standing order to our bank account. The number of gift aid donors is however reducing, and at the beginning of 2022, the budget for the General Fund predicted a surplus of £2,203 for the year. The trustees continue to monitor the longer-term financial position of St. Ninians Old.

The congregation has responded positively, however income from offerings and donations reduced by 6.5%. Overall income in 2022 showed a reduction of 5.7% over the comparable income in 2021, principally as a result of the loss of members through death. Efforts continue to be made to find new users of the halls and other income streams to help maintain the charity finances with the aim of becoming 'cost-neutral' as well as being a significant asset to the congregation and local community.

Another major contributor to the financial position of the congregation has been that the cost of overall repairs and maintenance in 2022 was significantly higher than in 2021 principally as a result of the difficulty in securing contractors and building materials during the Covid pandemic. Most other categories of normal expenditure have been similar to the previous year. Energy costs have decreased slightly as a result of the failure of the smart electricity meter in the Church halls. Ongoing discussions with Opus Energy have failed to rectify the problem, and have not yet been resolved. The Trustees believe that the overall charge in 2023 will increase significantly in light of increasing energy costs, but the Charity has secured an energy 'price fix' until August 2023. They maintain a vigilant approach to energy usage in all areas. Weekly hall occupancy returned to normal usage pre-Covid restrictions by the beginning of the year.

There was little change in Restricted funds during the year.

Overall, total income in 2022 decreased by 5.7%. Expenditure was increased in 2022 as a result of maintenance works being carried forward from 2021. This resulted in the total funds being carried forward increasing from £114,972 at the end of 2021 to £127,369. This corresponds to an increase in our financial reserves by 10.8%.

Our principal financial objective for 2023 will be to consolidate our financial reserves, to provide scope for further development activities as well as protection against unforeseen requirements for expenditure.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

Investment Policy and Performance

No material investments are held, to avoid the associated financial risks.

Risk Management

The risk faced by the Congregation in 2022, was significantly increased by repairs which had been carried forward from 2021. The recent quinquennial survey highlighted other works and the Trustees have put in place a planned diet of repairs. The risk to the Charity has been contained by continued care and upgrade of the fabric as necessary. The water ingress problems with the west wall of the church building, and the adjacent flat roofs over the Chapel and Session House, had been resolved by the remedial work undertaken in 2020, and have not reoccurred. It may be that routine redecoration is the only practical means of coping with unavoidable minor damp ingress through the west wall stonework. However, the need continues to have adequate financial resources to address unexpected, as well as planned, remedial works.

The remaining financial reserves are still considered to be adequate (see below).

The other principal challenge remains, in common with many other churches, the ageing profile of the congregation. In financial terms, this is leading to the steady loss of donors to the Church, which is having a noticeable impact on voluntary income, and has only been manageable through the generosity of members of the congregation increasing their voluntary donations, and through careful management of expenditure. This is a long-term issue, and it is hoped it will also be mitigated by attracting new members to the congregation.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year-end, the Church held unrestricted funds of £122,546, which has met this objective. It should be noted that of this, £11,161 has been designated for longer-term development of the work of the Church within the community.

The restricted funds (provided for the purposes specified in Note 10) had a net balance of £4,823 at the end of the year.

Structure, Governance and Management

The congregation is a registered charity, number SC016320 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church who were elected by the congregation on the basis of having appropriate gifts and skills.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

The Kirk Session is chaired by the Minister and normally meets seven times in a year. It is responsible for spiritual and material affairs within the Church. There are a number of committees that comprise of elders and members of the congregation. These committees help with such matters as outreach, publicity, fundraising and organising social events. There is also a finance and property committee and a pastoral care group. St Ninians Old is an eco-congregation and the various committees actively seek to help the congregation reduce our carbon footprint in accordance with a ruling of the General Assembly.

Reference and Administrative Information

Trustees

Mrs M Alexander	Mrs E A Mackay	Mrs E Ronald
W Anderson	Mrs GD McIntosh	Mrs H Scougall
Mrs S P Andrews	Rev. GJ McIntyre BD, Dip Min	RG Scougall
LW Asher	Mrs S McKenzie	Mrs MEP Sibbald
Ms MC Blackhall	Mrs MA Miller	Mrs AF Smart
AH Colthart	P Miller	JM Scotland
Mrs MK Donald	E Morton	Mrs HA Thomson
Mrs RLC Duff	GWT Murphy	Mrs PM Thomson
TW Evans (Ret'd 30/9/22)	Mrs A Newman	JH Unsworth
Mrs C Fernie	D Newman	Mrs D Walker
Mrs F Fulton	Mrs J Peterson	DJ Walker
Mrs MW Jackson	Mrs CE Pollock	Mrs E Walker
Mrs T D Jamieson	TL Pollock	AS Walls
PCD Kale	Mrs LD Reid	Mrs H Young
C Leggat	J Rintoul	
Mrs EG Leggat	Mrs AA Robertson	

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) **Year ended 31 December 2022**

Principal Office-bearers

Minister: Rev G.J. McIntyre BD, Dip Min
Session Clerk: Leslie W Asher
Church Treasurer: E. Morton

Principal Office

St Ninians Old Parish Church
Kirk Wynd
St. Ninians
Stirling
FK7 9AY

Address for Correspondence:
St Ninians Old Parish Church
c/o 72 Johnstone Street, Alva
Clackmannanshire. FK12 5AE.

Charity No: SC016320

Independent Examiner

Robert Gordon Hogg, BSc, CA
Practising Member of the Institute of Chartered Accountants of Scotland
8 Home Farm Road
Cambusbarron
Stirling
FK7 9RB

Bankers

Bank of Scotland,
7/13 Port Street
Stirling
FK8 2EJ

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities Receipts and Payments;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Leslie W Asher, Session Clerk

Date

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd)

Year ended 31 December 2022

Independent Examiner's Report to the Trustees of St Ninians Old Parish Church for the Year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 17.

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 (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.

Basis of independent examiner's statement

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.

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 enable a proper understanding of the accounts to be reached.

Robert Gordon Hogg, BSc, CA

Practising Member of the Institute of Chartered Accountants of Scotland

8 Home Farm Road
Cambusbarron
Stirling. FK7 9RB

Date:

St. Ninians Old Parish Church of Scotland

Statement of receipts and payments

Year ended 31 December 2022		Unrestricted	Restricted	Endowment	Total funds	Total funds
		Funds	Funds	Funds	current	last period
		to nearest £	to nearest £	to nearest £	period	(as restated)
	Note	£	£	£	to nearest £	to nearest £
<u>RECEIPTS</u>						
Donations	2	104,225	87	-	104,312	111,651
Legacies		3,000	-	-	3,000	12,413
Grants		-	-	-	-	-
Receipts from fundraising activities	3	1,064	562	-	1,626	193
Gross trading receipts	4	4,691	-	-	4,691	3,517
Income from investments other than land and buildings	5	231	-	-	231	40
Rents from land & buildings		13,630	-	-	13,630	6,192
Gross receipts from other charitable activities		-	1,144	-	1,144	2,365
Sub total		126,841	1,793	-	128,634	136,371
<u>Receipts from asset & investment sales</u>						
Proceeds from sale of fixed assets		-	-	-	-	-
Proceeds from sale of investments		-	-	-	-	-
Sub total		-	-	-	-	-
Total Receipts		126,841	1,793	-	128,634	136,371
<u>PAYMENTS</u>						
Expenses for fundraising activities	6a	216	165	-	381	405
Gross trading payments		-	-	-	-	-
Investment management costs		-	-	-	-	-
Payments relating directly to charitable activities	6b	114,546	1,182	-	115,728	91,579
Grants and donations		-	128	-	128	-
Governance costs:		-	-	-	-	-
Independent examination		-	-	-	-	-
Preparation of annual accounts		-	-	-	-	-
Legal costs		-	-	-	-	-
Trustee meetings		-	-	-	-	-
Sub total		114,762	1,475	-	116,237	91,984
<u>Payments relating to asset and investment movements</u>						
Purchase of fixed assets		-	-	-	-	-
Purchase of investments		-	-	-	-	-
Sub total		-	-	-	-	-
Total Payments		114,762	1,475	-	116,237	91,984
Net receipts / (payments)		12,079	318	-	12,397	44,387
Transfers to / (from) funds		-	-	-	-	-
Surplus / (deficit) for year		12,079	318	-	12,397	44,387

St. Ninians Old Parish Church of Scotland

Statement of balances as at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total last period (as restated)
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash funds					
Cash and bank balances at start of year	110,467	4,505	-	114,972	70,585
Surplus / (Deficit) shown on receipts and payments account	12,079	318	-	12,397	44,387
Cash and bank balances at end of year	122,546	4,823	-	127,369	114,972
Other assets					
Gift Aid Tax Refund Due	2,939	-	-	2,939	3,426
Other Payments Due	-	-	-	-	872
Total	2,939	-	-	2,939	4,298

Note:

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse. The Church and Manse are vested in the Church of Scotland General Trustees. The Church Hall is locally held but no valuation is available, since it is a listed building with architectural features such as the main hall ceiling which have historical interest. This has led to conservational limitations being placed on the building in recent years, which would strictly restrict the potential opportunities for commercial development of the building. No consideration is payable for the use of these assets. St. Ninians Old invested in a new sound system in the church sanctuary in 2017 at a cost of £5,747, but has had no further such investment since.

Liabilities

Creditors	601	-	-	601	2,088
Accruals	735	-	-	735	-
Total	1,336	-	-	1,336	2,088

The accounts were approved by the trustees on 28/05/23 and signed on their behalf by:

_____	<u>L W Asher</u>	Session Clerk
_____	<u>E A Morton</u>	Treasurer

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2022

1 Basis of preparation

(a) Basis of accounting

The accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Change in basis of accounting

The previous years accounts were prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), Charities SORP (FRS102) and Accounting Standard FRS102.

(c) Changes to previous accounts

The previous years accounts were restated by reversing opening and closing debtors and creditors. This resulted in the surplus (net income) being increased in 2021 by £138 to £44,387 (due to expenses reducing by £1,339 and income reducing by £1,201) and the funds carried forward to the current year reducing by £2,210 to £115,770.

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2021
					(as restated)

2 Donations

Weekly Freewill Offerings	10,728	-	-	10,728	11,407
Gift Aid Donations	57,484	-	-	57,484	62,753
Ordinary Offerings	18,706	-	-	18,706	17,335
Other Offerings & Donations	591	87	-	678	777
Tax recovered on Gift Aid	16,716	-	-	16,716	18,004
Contributions from Congregational Organisations	-	-	-	-	-
Endowment income	-	-	-	-	1,375
	<u>104,225</u>	<u>87</u>	<u>-</u>	<u>104,312</u>	<u>111,651</u>

3 Receipts from fundraising activities

Coffee mornings etc	1,064	-	-	1,064	193
Tuesday group	-	562	-	562	-
Other	-	-	-	-	-
	<u>1,064</u>	<u>562</u>	<u>-</u>	<u>1,626</u>	<u>193</u>

4 Gross trading receipts

Weddings and Funerals	4,335	-	-	4,335	3,512
Life & Work Subscriptions	258	-	-	258	-
Other	98	-	-	98	5
	<u>4,691</u>	<u>-</u>	<u>-</u>	<u>4,691</u>	<u>3,517</u>

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2022 (cont'd)

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021 (as restated)
5 Income from investments other than land & buildings					
Deposit interest	127	-	-	127	-
Bank interest	104	-	-	104	40
	<u>231</u>	<u>-</u>	<u>-</u>	<u>231</u>	<u>40</u>
6 Analysis of Expenditure					
(a) Expenses for fundraising activities					
Offering Envelopes etc.	216	-	-	216	405
Teas, coffees and biscuits	-	165	-	165	-
	<u>216</u>	<u>165</u>	<u>-</u>	<u>381</u>	<u>405</u>
(b) Payments relating directly to charitable activities					
Ministries and Mission Allocation	55,058	-	-	55,058	52,817
Presbytery Dues	964	-	-	964	933
Voluntary Additional Stipend	-	-	-	-	-
Minister's Travelling Expenses	1,107	-	-	1,107	1,575
Manse Telephone	605	-	-	605	530
Pulpit Supply	480	-	-	480	675
Other salary costs	13,088	-	-	13,088	12,140
Fabric Repairs & Maintenance	29,738	-	-	29,738	7,614
Heating & Lighting	2,118	-	-	2,118	2,004
Insurance	4,793	-	-	4,793	4,602
Council Tax	2,616	-	-	2,616	2,544
Church Office Expenses	3,550	-	-	3,550	1,603
Equipment	-	-	-	-	4,120
Payments to Speakers etc.	-	-	-	-	-
Organ & Music	-	-	-	-	-
Sunday Club	208	-	-	208	98
Tuesday club Christmas lunch	-	1,144	-	1,144	-
Life & Work	216	-	-	216	324
Other expenses	5	38	-	43	-
	<u>114,546</u>	<u>1,182</u>	<u>-</u>	<u>115,728</u>	<u>91,579</u>

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2022 (cont'd)

	2022 £	2021 £
7 Staff costs and numbers		
Salaries and wages	13,088	12,140
Social security costs	-	-
Total	<u>13,088</u>	<u>12,140</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2022	2021
Ministerial support	-	-
Administration	-	-
Music staff	1	1
Premises maintenance	2	2
Total	<u>3</u>	<u>3</u>

No employee had employee benefits in excess of £50,000 (2021 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions 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 5th and subsequent years of service) £35,269.

8 Trustee Remuneration and Related Party Transactions

During the year payments to one trustee totalled £4,327 (2021: £4,649), related to reimbursement of expenses, including Manse Council Tax and phone expenses.

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.

The aggregate amount donated to the church by Trustees in 2022 totalled £30,856 (2021: £31,552 , based on Gift Aid, WFO, Ordinary Offerings and Other Donation records.

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2022 (cont'd)

9 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

10 Movements in Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Endowment funds	-	-	-	-	-
	-	-	-	-	-
Restricted funds					
Flower Fund	805	70	38	-	837
Pastoral Fund	597	-	-	-	597
Church Choir Fund	476	11	-	-	487
Sunday Club Fund	1,108	-	-	-	1,108
Tuesday Group Fund	1,519	1,712	1,437	-	1,794
	4,505	1,793	1,475	-	4,823
Unrestricted funds					
Designated Development Fund	11,161	-	-	-	11,161
General Fund	100,104	126,841	114,762	-	112,183
	111,265	126,841	114,762	-	123,344
Total funds	115,770	128,634	116,237	-	128,167

Purposes of Endowment Funds

There are no Endowment Funds

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Pastoral Fund: This fund is for providing pastoral support within the community.

Church Choir Fund: This fund is for use by the Church Choir.

Sunday Club Fund: The Trustees have set aside funds for use by the Sunday Club.

Tuesday Group Fund: Supports their work in uniting women in Christian Fellowship. Finances controlled by

Group Treasurer.

Purposes of Designated Funds

Development Fund: The Trustees have set aside funds for developing the work of the church within the community.

St. Ninians Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2022 (cont'd)

11 Collections for Third Parties

	2022	2021
	£	£
WaterAid (Harvest Thanksgiving)	949	798
Ukraine	2,010	0
Christian Aid	452	205
Strathcarron Hospice	535	0
Erskine Hospital	777	650
Stirling Street Pastors	0	0
	<u>4,723</u>	<u>1,653</u>

St. Ninians Old Parish Church of Scotland
Year ended 31 December 2022

APPENDIX

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

	2022	2021
	£	£
CAPITAL		
Credit Balances held at 31 December at cost	nil	nil
	<hr/>	<hr/>
Market Value of Balances at 31 December	nil	nil
	<hr/>	<hr/>
REVENUE		
Credit Balance at 31 December	nil	nil
	<hr/>	<hr/>
TEMPORARY		
Credit Balance at 31 December	nil	nil
	<hr/>	<hr/>