

St Ninians Old Parish Church of Scotland, Stirling

ANNUAL REPORT AND ACCOUNTS

FOR 2020

Congregation No: 231431

Scottish Charity No: SC 016320

SORP 2020 accounts

St Ninians Old Parish Church of Scotland

Trustees' Report Year ended 31 December 2020

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 13 to 14 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, Cultenhove, parts of Bannockburn and an extensive rural area up to the Carron Valley. Rev. Gary McIntyre provides full-time ministry and leads worship weekly on Sunday in the church and each month takes a service in the local residential home 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 2020 the global pandemic meant the Parish Halls were only in use from January until mid-March when the building was closed but until then groups such as the Stirling Branch of the National Trust, Kettle Bells, Karate, Taekwondo, Music Bugs, Box Soccer, Sensory Group, Occupational Therapy, Ballroom dancing, Chair Yoga, the Boys' Brigade, Tuesday Group and Craft Group met in the Parish Halls. There was a monthly Soup and Sandwich lunch in February and March and a fellowship tea was held following the service on the third Sunday of January and February.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) Year ended 31 December 2020

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. The increase in the amount of time spent in administration is on occasion frustrating and there could be a case made for secretarial assistance. Much of Mr McIntyre's time is spent preparing for Sunday Worship, visiting the sick and bereaved, conducting funerals and chairing meetings. He is active in the Presbytery of Stirling and served as Interim Moderator of St Columba's Church in Stirling until 1st April 2020.

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 and during the global pandemic has maintained contact with the Head Teachers and participated in online activities.

Mr McIntyre is chaplain to a care home in the parish and prior to the pandemic he conducted a monthly service in it as well as in Eccles Court, a retirement complex within the bounds of the parish.

St Ninians Old has 572 members and there is a Supplementary Roll which has the names of 49 people recorded on it. There are 61 elders, 32 female and 29 male.

The global pandemic led to the Church building being closed from mid-March to mid-September 2020 and it was also closed on several Sundays in November and the first and last Sunday in December. Throughout the time of the global pandemic services could be viewed online via the Church YouTube Channel, Facebook page and website. CD's of services were 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 has maintained contact with elderly and housebound members throughout the global pandemic.

The number of children involved in the life of the congregation is approximately 60. This includes children in the Sunday Club and the Boys' Brigade . Both groups have not met in person since mid-March but there have been online activities and the leaders of the Sunday Club and Boys' Brigade are to be commended for their endeavours to maintain contact with our young people.

Due to the global pandemic joint activities with other Churches such as Messy Church and a Children's Holiday Club did not take place. There was, however, a joint monthly lunch in January, February and March.

Fellowship is important and this was one thing among many that was missed due to the global pandemic. Restrictions in place meant that numbers able to attend worship were significantly reduced for much of 2020 and there was not the opportunity to gather informally in the Parish Halls or Manse garden for the annual barbecue.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) Year ended 31 December 2020

There is a Bible Study Group which has 10 members and in normal times meets once a month. The Tuesday Group met in January and February but again due to the global pandemic the group has not met since the beginning of March 2020.

Due to a decline in numbers, it was agreed that the Church choir would disband in March 2020 and that a choir would be formed for special occasions such as Harvest, Christmas and Easter. Mr Antony Baldwin continues to delight the congregation with his musical skills which enrich our services of worship.

Due to the global pandemic, there was no Church magazine in 2020 but three pastoral letters and a Christmas card were delivered to members. Contact was also maintained through the Church Facebook page and website.

Outreach is important and despite the global pandemic in 2020 the congregation supported WaterAid, Blythswood Care Christmas Shoebox Appeal, Christian Aid, Erskine Hospital, the Salvation Army and Start Up Stirling.

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. In 2020 a significant amount of work was done on a section of the Church attic and other work was done at the Manse and Parish Halls. Additional work was done prior to the reopening of the Church and Parish Halls in order to satisfy the requirements of a Buildings Checklist prepared by the Church of Scotland.

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 and are integral to our calling which is to establish the Kingdom of God in the world today.

The Presbytery plan states there should be a full time Minister of Word and Sacrament in St Ninians Old and that our buildings are essential.

2020 proved to be a most challenging year due to the global pandemic. The congregation, unable to meet in person for much of the year, remained faithful and continued to support the work of the Church. We are aware that challenges will continue in 2021, but we are confident that with God's help and the ongoing support of a generous congregation we will be able to meet those challenges.

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) Year ended 31 December 2020

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 2020, the budget for the General Fund predicted a surplus of £2,090 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 decreased by 5%. Overall income in 2020 showed a decrease of 8% over the comparable income in 2019, principally as a result of Coronavirus restrictions. Efforts continue to be made to find new users of the halls and other income streams to help close the financial gap to becoming 'cost-neutral' as well as being a significant asset to the congregation and local community.

Another major contributor to the decline of the financial position of the congregation has been that the cost of overall repairs and maintenance in 2020 was significantly higher than in 2019 as a result of major roof repairs. This work had exceeded its budget but was a one-off cost. There remains some redecoration work in the church being deferred to 2021. Most other categories of normal expenditure have been similar to the previous year. Energy costs have decreased significantly as a result of the buildings being closed because of Coronavirus restrictions. The Trustees believe that the charge in 2019 represents a realistic cost for 2021 on the assumption that the buildings will reopen for normal use. Weekly hall occupancy was similarly affected but it is hoped that the third-party paying groups will return to normal usage. The Trustees maintain a vigilant approach to energy usage.

There was little change in Restricted funds during the year, however the Historic Buildings fund was closed in the third quarter of 2020.

Overall, total income in 2020 decreased by around 8%. Expenditure was significantly higher in 2020 as a result of remedial roof works noted above. This resulted in the total funds being carried forward decreasing from just over £95,720 at the end of 2019 to £73,731, which includes the residual asset value of around £686 for the sound system equipment. This corresponds to a decrease in our financial reserves by 23%.

Our principal financial objective for 2021 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 2020

Investment Policy and Performance

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

Risk Management

The risk faced by the Congregation in 2019, being the cost of major repair work to the Church or Parish Halls was ameliorated by significant repairs carried out in 2020. 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, have been resolved by the remedial work undertaken in 2020. 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 cash funds of £65,687, which has met this objective. It should be noted that of this, £11,151 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 15) had a net balance of £4,365 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 2020

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

MJM Adam (To 6/10/20)	C Leggat	J Rintoul
Mrs M Alexander	Mrs EG Leggat	Mrs AA Robertson
W Anderson	JC Lindsay	Mrs E Ronald
Mrs S P Andrews (From 8/3/20)	DS MacDonald	Mrs J Scobbie
LW Asher	JA MacDonald	Mrs H Scougall
JD Beattie	Mrs E A Mackay (From 8/3/20)	RG Scougall
Ms MC Blackhall	SW McGregor	G Shaw
JG Brown	Mrs GD McIntosh	Mrs MEP Sibbald
A Bundy (Died 29/12/20)	Rev. GJ McIntyre BD, Dip Min	Mrs AF Smart
Mrs ABD Clark	Mrs S McKenzie	C Smith
AH Colthart	JG McLellan	JM Scotland
Mrs MK Donald	Mrs MA Miller	Mrs HA Thomson
Mrs RLC Duff	P Miller	Mrs MH Thomson
TW Evans	E Morton (From 1/4/2020)	Mrs PM Thomson
DW Farquhar	GWT Murphy	JH Unsworth
Mrs C Fernie	Mrs A Newman	Mrs FP Vallance
Mrs F Fulton	D Newman	Mrs D Walker
D Hutchison	Mrs HM Paton (Died 14/4/20)	DJ Walker
RW Inglis	Mrs J Peterson (From 8/3/20)	Mrs E Walker
Mrs MW Jackson	Mrs CE Pollock	AS Walls
Mrs T D Jamieson (From 8/3/20)	TL Pollock	JB Watkins (Died 12/8/20)
PCD Kale	Mrs LD Reid (From 8/3/20)	Mrs H Young

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) Year ended 31 December 2020

Principal Office-bearers

Minister: Rev G.J. McIntyre BD, Dip Min
Session Clerk: Mrs. M.E.P. Sibbald
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 22 Torry Drive, Alva
Clackmannanshire. FK12 5NQ.

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 2020

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 SORP;
- 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,

Mrs MEP Sibbald, Session Clerk

Date ..M..EP..Sibbald..

St Ninians Old Parish Church of Scotland

Trustees' Report (cont'd) Year ended 31 December 2020

Independent Examiner's Report to the Trustees of St Ninians Old Parish Church for the Year ended 31 December 2020

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 11 to 23.

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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: 29/03/2021

St. Ninians Old Parish Church of Scotland

Statement of Financial Activities

Year ended 31 December 2020	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Unrestricted Funds 2019	Restricted Funds 2019	Endowment Funds 2019	Total 2019	
Note	£	£	£	£	£	£	£	£	
Income and endowments from:									
Donations and legacies	1	101445	1139	-	102584	106134	560	-	106694
Charitable activities	2	218	450	-	668	5764	795	-	6559
Other trading activities	3	10749	-	-	10749	10127	-	-	10127
Investments	4	209	-	-	209	337	-	-	337
Other	5	-	-	-	-	-	-	-	-
Total income		112621	1589	-	114210	122362	1355	-	123717
Expenditure on:									
Raising funds	6	466	-	-	466	437	-	-	437
Charitable activities		134288	1445	-	135733	102824	971	-	103795
Other		-	-	-	-	-	-	-	-
Total expenditure		134754	1445	-	136199	103261	971	-	104232
Net income/(expenditure) before gains and losses on investments		(22,133)	144	-	(21,989)	19101	384	-	19485
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
Net income/(expenditure)		(22133)	144	-	(21989)	19101	384	-	19485
Transfers between Funds		-	-	-	-	-	-	-	-
Net movement in funds		(22133)	144	-	(21989)	19101	384	-	19485
Reconciliation of funds:									
Total funds brought forward		91499	4221	-	95720	72398	3837	-	76235
Total funds carried forward		69366	4365	-	73731	91499	4221	-	95720

St. Ninians Old Parish Church of Scotland

Balance Sheet at 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total Funds 2020 £	Prior Year 2019 £
Fixed Assets:						
Tangible assets	9	686	-	-	686	2054
Investments	10	-	-	-	-	-
Total Fixed Assets		686	-	-	686	2054
Current Assets						
Debtors	11	3772	-	-	3772	5042
Cash at bank and in hand		65687	4365	-	70052	91632
Total Current Assets		69459	4365	-	73824	96674
Liabilities						
Creditors falling due within one year	12	779	-	-	779	3008
Net Current Assets		68680	4365	-	-	93666
Creditors falling due after more than one year		-	-	-	-	-
Net Assets		69366	4365	-	73731	95720
The funds of the charity: 15						
Endowment funds		-	-	-	-	-
Restricted income funds		-	4365	-	4365	4220
Unrestricted income funds		69366	-	-	69366	91500
Total charity funds		69366	4365	-	73731	95720

The accounts were approved by the trustees on 25/03/21 and signed on their behalf by:

M. E. P. Sibbald

Mrs MEP Sibbald

Session Clerk

E. Morton

E A Morton

Treasurer

St. Ninians Old Parish Church of Scotland

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

St. Ninians Old Parish Church of Scotland

Accounting Policies (cont'd)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Fixed Assets

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. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises. St. Ninians Old invested in a new sound system in the church sanctuary in 2017 at a capitalised cost of £5,747, but has had no further such investment since.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fuehold buildings	N/A
Fixtures, fittings and office equipment	4 years
Electronic Organ	4 years
Motor vehicles	N/A

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

St. Ninians Old Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2020

	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	2019
1 Donations and Legacies					
Weekly Freewill Offerings	10522	-	-	10522	15341
Gift Aid Donations	60619	-	-	60619	60642
Ordinary Offerings	10910	-	-	10910	9345
Other Offerings & Donations	526	1139	-	1665	2479
Tax recovered on Gift Aid	17073	-	-	17073	16984
Legacies	1000	-	-	1000	-
Contributions from Congregational Organisations	-	-	-	-	545
Endowment income	795	-	-	795	1358
	<u>101445</u>	<u>1139</u>	<u>-</u>	<u>102584</u>	<u>106694</u>

Income from donations and legacies was £102,584 (2019 £106,694) of which £101,445 was unrestricted (2019 £106,134) and £1,139 was restricted (2019 £560)

2 Income from charitable activities					
Weddings and Funerals	218	-	-	218	2956
Coffee mornings etc	-	-	-	-	1120
Concerts	-	426	-	426	2169
Grants	-	-	-	-	-
Other	-	24	-	24	314
	<u>218</u>	<u>450</u>	<u>-</u>	<u>668</u>	<u>6559</u>

Income from charitable activities was £668 (2019 £6,559) of which £218 was unrestricted (2019 £5,764) and £450 was restricted (2019 £795)

3 Income from other trading activities					
Rent received	3289	-	-	3289	7479
Life & Work Subscriptions	837	-	-	837	810
Other	25	-	-	25	1838
HMRC CJRS Furlough	6598	-	-	6598	-
	<u>10749</u>	<u>-</u>	<u>-</u>	<u>10749</u>	<u>10127</u>

Income from other trading activities was £10,749 (2019 £10,127) of which all was unrestricted in both years

St. Ninians Old Parish Church of Scotland

**Notes forming part of the financial statements
for the year ended 31 December 2020 (cont'd)**

	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	2019
4 Investment income					
Deposit interest	-	-	-	-	5
Dividends received	-	-	-	-	-
Bank interest	209	-	-	209	332
	<u>209</u>	<u>-</u>	<u>-</u>	<u>209</u>	<u>337</u>

Total investment income was £209 (2019 £337) of which all was unrestricted in both years

5 Other income

Receipts from General Trustees	-	-	-	-	-
Grants	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

There was no other income in either 2020 or 2019

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2020(cont'd)

	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	2019
6 Analysis of Expenditure				
Raising Funds				
Investment Manager's Fees	-	-	-	-
Offering Envelopes etc.	466	-	466	437
	<u>466</u>	<u>-</u>	<u>466</u>	<u>437</u>
Charitable Activities				
Ministries and Mission Allocation	59677	-	59677	60990
Presbytery Dues	998	-	998	924
Voluntary Additional Stipend	-	-	-	-
Minister's Travelling Expenses	595	-	595	1579
Manse Telephone	660	-	660	900
Pulpit Supply	322	-	322	405
Other salary costs	12179	-	12179	12312
Fabric Repairs & Maintenance	43007	1279	44286	9290
Heating & Lighting	2392	-	2392	3620
Insurance	5028	-	5028	4922
Council Tax	2517	-	2517	2423
Church Office Expenses	1520	22	1542	2216
Equipment	4166	26	4192	1708
Payments to Speakers etc.	-	80	80	361
Organ & Music	-	-	-	-
Sunday Club	189	-	189	209
Outreach	100	-	100	246
Life & Work	887	-	887	948
Other expenses	51	38	89	742
	<u>134288</u>	<u>1445</u>	<u>135733</u>	<u>103795</u>
Total	<u><u>134754</u></u>	<u><u>1445</u></u>	<u><u>136199</u></u>	<u><u>104232</u></u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities (including fund-raising costs) was £136,199 (2019 £104,232) of which £134,754 was unrestricted (2019 £103,261) and £1,445 was restricted (2019 £971)

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2020 (cont'd)

	2020	2019
	£	£
7 Staff costs and numbers		
Salaries and wages	12179	12312
Social security costs	-	-
Total	<u>12179</u>	<u>12312</u>

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

	2020	2019
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 (2019 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 £28,137 and the maximum stipend (in the 5th and subsequent years of service) £34,577.

8 Trustee Remuneration and Related Party Transactions

During the year payments to one trustee totalled £3,771, 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 2020 totalled £31,104, 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 2020 (cont'd)**

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2020	-	64797	64797
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	<u>-</u>	<u>64,797</u>	<u>64,797</u>
Accumulated Depreciation			
At 1 January 2020	-	62743	62743
Charge for year	-	1368	1368
Eliminated on Disposals	-	-	-
At 31 December 2020	<u>-</u>	<u>64,111</u>	<u>64,111</u>
Net Book Value			
At 31 December 2019	<u>-</u>	<u>2054</u>	<u>2054</u>
At 31 December 2020	<u>-</u>	<u>686</u>	<u>686</u>

10 Investments

	2020	2019
	£	£
Market value at 31 December 2019	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2020	<u>-</u>	<u>-</u>
Investments at cost	<u>-</u>	<u>-</u>
No investments are held		

St. Ninians Old Parish Church of Scotland

**Notes forming part of the financial statements
for the year ended 31 December 2020 (cont'd)**

11 Debtors

	2020	2019
	£	£
Gift Aid Tax Refund Due	3372	3539
Other Payments Due	400	1503
	<u>3772</u>	<u>5042</u>

12 Creditors

	2020	2019
	£	£
Accruals	504	2728
Other	275	280
	<u>779</u>	<u>3008</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	686	-	-	-	686
Investments	-	-	-	-	-
Current Assets	58308	11151	4365	-	73824
Current Liabilities	779	-	-	-	779
Net assets at 31 Dec 2020	<u>58215</u>	<u>11151</u>	<u>4365</u>	<u>-</u>	<u>73731</u>

14 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.

St. Ninians Old Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2020 (cont'd)

15 Movements in Funds

	At 1 January 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2020 £
Endowment funds	-	-	-	-	-
	-	-	-	-	-
Restricted funds					
Historic Buildings Fund	1279	-	1279	-	-
Flower Fund	635	30	-	-	665
Pastoral Fund	597	-	-	-	597
Church Choir Fund	476	-	-	-	476
Sunday Club Fund	43	1065	-	-	1108
Tuesday Group Fund	1190	495	166	-	1519
	<u>4220</u>	<u>1590</u>	<u>1445</u>	<u>-</u>	<u>4365</u>
Unrestricted funds					
Designated Fabric Fund	1807	-	1807	-	-
Designated Development Fund	11099	52	-	-	11151
General Fund	78594	112569	132948	-	58215
	<u>91500</u>	<u>112621</u>	<u>134755</u>	<u>-</u>	<u>69366</u>
Total funds	<u><u>95720</u></u>	<u><u>114211</u></u>	<u><u>136200</u></u>	<u><u>-</u></u>	<u><u>73731</u></u>

Purposes of Endowment Funds

There are no Endowment Funds

Purposes of Restricted Funds

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

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

Historic Buildings Fund, to assist with the cost of maintaining the listed buildings.

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

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

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 2020 (cont'd)**

16 Collections for Third Parties

	2020	2019
	£	£
WaterAid (Harvest Thanksgiving)	379	1421
Start-Up Stirling		-
Christian Aid	-	556
Watchnight service	-	642
Macmillan Cancer Support Scotland		
Erskine Hospital	-	696
Stirling Street Pastors	338	469
Stirling Young Carers (Watchnight Service)		-
	<u>717</u>	<u>3784</u>

**St. Ninians Old Parish Church of Scotland
Year ended 31 December 2020**

APPENDIX

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

	2020	2019
	£	£
CAPITAL		
Credit Balances held at 31 December at cost	<u>nil</u>	<u>nil</u>
Market Value of Balances at 31 December	<u>nil</u>	<u>nil</u>
REVENUE		
Credit Balance at 31 December	<u>nil</u>	<u>nil</u>
TEMPORARY		
Credit Balance at 31 December	<u>nil</u>	<u>nil</u>

