

The Church of Scotland
St Andrew's Parish Church, Inverurie



RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 331972

Charity No: SC 008791

Annual Report and Accounts
for Year Ending 31st
December 2016
(Revalidated August 2018)

31 August 2018

Reference and Administrative Information

Charity Name: St Andrew's Parish Church, Inverurie

Charity Registration Number: SC008791

Congregation Reference No: 331972

Contact Address: St Andrew's Church Office
High Street
Inverurie
Aberdeenshire
AB51 3QJ

Trustees

Kirk Session

Barrack, Mrs Elizabeth
Binnie, Mrs Vera
Bonnyman, Mr Alastair
Brew, Mr Eric
Bruce, Mr Graham (from Feb 16)
Bruce, Mrs Jill (from Feb 16)
Bruce, Mrs Joyce
Cadenhead, Mr Herbert
Chapman, Mrs Marion
Christie, Mrs Hilda
Clark, Mr Charles (from Feb 2016)
Conn, Mrs Molly (from Feb 16)
Cranfield, Rev M (from March 15)
Dagleish, Mr Thomas
Davidson, Mr Frank (moved March 16)
Davidson, Mrs Linda (moved March 16)
Davidson, Mrs Sarah (from Feb 16)
Davies, Rev Jim (to March 15)
Donaldson, Mr Peter
Duff, Mr Allan

Fraser, Mrs Irene
Fulford, Dr Heather
Gale, Mrs Elizabeth
Green, Mr Ralph
Hepburn, Mrs Sandra
Horn, Mr Fraser
Ingram, Mrs Jennifer
Keith, Mrs Moira
Kelly, Mrs Anne
Milne, Mrs Rosemary
Morrice, Mr Hugh
Morrison, Mr James
Pawson, Mrs Kristine (Clerk to Nov 16)
Smith, Mr Alastair
Stuart, Mrs Diana
Tuach, Mr Kenneth (Clerk from Dec 16)
Vernal, Mrs Maureen
Williams, Mrs Jean
Young, Mr Robert
Young, Mrs Alison

Board Members

Mrs Isabel Greig
Mrs Joyce Lawson (Clerk)
Mrs M Conn (to Feb 16)

Mrs Pat Wink (from Feb 16)

Principal Office Bearers

Interim Moderator

Interim Minister

Session Clerk

Clerk to the Board

Treasurer

Administrator/Book-keeper

Rev Mary Cranfield (from March 16)

Rev Jim Davies (until March 16)

Mrs Kristine Pawson (to 30/11)

Mr K Tuach (from 01/12)

Mrs Joyce Lawson

Mr Robin Young

Mrs Jackie Reith

Independent Examiner

Mrs Hazel Gauld

Bankers

Bank of Scotland

Garioch Centre

Inverurie

AB51 4SB

Trustees' Annual Report

Year ended 31 December 2016

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 and inducted by Presbytery. The Congregational Board 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. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets at least five times in a year. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session which meets at least six times a year is responsible for spiritual affairs within the church.

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.

Worship is conducted at St Andrew's on Sundays at 10am. Additional services to celebrate aspects of the Christian Year are held in the course of the year, often in conjunction with other Inverurie Churches. There has been an active choir, however during the year this has reduced in activity due to the loss of the choirmaster due to relocation. We are currently actively seeking a replacement

Christian Education for Children is provide through our Children's Club called "Time Out" which meets once per month during term time. There is also a Boys' Brigade Company attached to the Church which maintained 3 sections for the year and met weekly. A unit of the Girl Guides also uses the premises weekly

Trustees' Annual Report (cont)

Year ended 31 December 2016

Other activities that use the Church Buildings include Fitness Classes, Music Groups, Toddler and Playgroups and other Churches of different nominations that do not have fixed places of worship in Inverurie

The buildings are also used for regular Church activities such as funerals and weddings, and for social events organised by the Church to support both the Church and local or national charitable causes, such as the Trussell Trust or Christian Aid

Achievements and Performance

During the year we were provided with an Interim Minister by the Church of Scotland and a Task Group was set up to review the position of the Church with the aim of moving to make a call for a new minister in 2016. An action plan was formed after Congregational Meetings and the Interim Minister has led us in working towards the completion of these actions.

The use of the facilities by outside parties has increased and we have reduced our cost base through staffing changes

Financial Review

The majority of our income is from 2 sources, the first of these being givings from the Congregation via Standing Order, Open Plate or envelopes and is a mixture of gift aid and non gift aid. The income seen from this stream has been seen to steadily decrease in recent years. To counter this our income from our second source, the rental of the premises to other bodies, has increased and this has maintained a relatively static income. In the past 2 years we have gone some way in reducing our cost base assisting in maintaining our balances

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £55,496 of which £6,795 has been designated for various activities (which includes £4,000 for the maintenance of social functions). The remaining balance of £48,701 represents about four months expenditure which is in line with that planned.

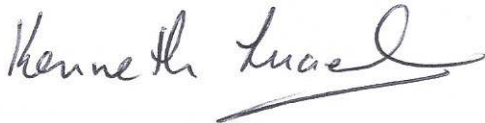
The Church also held £29,410 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont)
Year ended 31 December 2016

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an 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 that 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 and other irregularities.

Approved by the Trustees and signed on their behalf,

A handwritten signature in dark ink, appearing to read 'Kenneth Tuach', with a horizontal line drawn underneath the name.

K Tuach
Session Clerk

Date . 30 SEPT 2018

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

I report on the accounts of the charity for the year ended 31st December 2016 which are set out on pages 7 to 14.

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.

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

An 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 ~~other than disclosed below*~~

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.

Name: HAZEL GAULD

Address: 7 MARYFIELD CRESCENT
INVERURIE AB51 4RB

Hazel Gauld

Date 30 SEPT 2018

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

St Andrew's Parish Church, Inverurie

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

The Interim Minister and Interim Moderator were paid £1,840 in travel and phone expenses for the year. No other trustee received any remuneration or reimbursement of expenses during the year.

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.

2. Movements in Funds

	At 1 Jan 2016 £	Receipts £	Payments £	Transfers £	At 31 Dec 2016 £
Unrestricted funds					
Designated 175 Anniversary Funds	0	175	0	(175)	0
Designated Fabric Fund	169	2	0	0	171
Designated Music Fund	2,919	0	295	0	2,624
Designated Social Fund	7,005	3,511	1,095	(1,673)	7,748
General Congregational Purposes Fund	738	70	0	0	808
General Fund	13,760	91,250	143,842	67,682	28,850
Improvement and Development Fund	2,000	0	0	0	2,000
Standing Order Account	35,191	38,106	0	(60,000)	13,297
	61,782	133,113	145,233	5,834	55,496
Restricted funds					
Chapel Enhancement Fund	2,213	209	0	0	2,423
Consolidated Fabric Fund	4,093	10,454		(1,718)	12,830
Flower Fund	1,293	3,522	3,655	(375)	785
Grubb Mortification Fund	5	0	0	0	5
Kirk Session Trust Fund	3,143	201	0	0	3,344
Miss C Maghrays Trust	130	13	0	0	143
Miss H M Gray Trust	130	13	0	0	143
Renovation Fund	3,710	26	0	0	3,736
Rev James Black Trust Fund	3,836	0	95	(3,741)	0
The Bass Trust Fund	5,564	414	0	0	5,978
Youth Account	25	0	0	0	25
	24,143	14,851	3,750	(5,834)	29,410
Total funds	85,925	147,964	148,983	0	84,906

Purposes of Designated Funds

Designated Social Fund

Designated Music Fund

Designated Fabric Fund

Purposes of Restricted Funds

Flower Fund

Youth Account

Rev James Black Trust Fund

Kirk Session Trust Fund

The Bass Trust Fund

Grubb Mortification Fund

Renovation Fund

Miss H M Gray Trust

Miss C Maghrays Trust

Chapel Enhancement Fund

Consolidated Fabric Fund

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	2,520	0	0	2,520	2,991
WFO Scheme Gift Aid Donations	5,802	0	0	5,802	5,604
Monthly non Gift Aid	7,230	0	0	7,230	6,807
Monthly Gift Aid	4,823	0	0	4,823	4,197
Tax Recovered on Gift Aid Donation	16,834	0	0	16,834	6,648
Ordinary Offerings (Open Plate)	3,130	0	0	3,130	2,739
Gift Aid Donations	3,475	0	0	3,475	0
Other Offerings, Donations etc	271	0	0	271	4,964
Chapel Votive Stand	0	0	0	0	0
Gift Aid through Standing Order	38,106	0	0	38,106	38,773
Congregational Org	0	0	0	0	0
	<u>82,191</u>	<u>0</u>	<u>0</u>	<u>82,191</u>	<u>72,723</u>

4. Activities for Generating Funds

Fundraising events	7,038	0	0	7,038	3,112
Printing for others	978	0	0	978	2,073
Misc	334	0	0	334	1,080
	<u>8,350</u>	<u>0</u>	<u>0</u>	<u>8,350</u>	<u>6,265</u>

5. Analysis of Payments

Costs of generating funds

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
Investment Managers' fees	-	-	-	-	-
Catering	-	-	-	-	-
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
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Charitable activities

Ministries & Mission allocation	53,240	0	0	53,240	23,428
Presbytery dues	1,130	0	0	1,130	1,250
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses (travel)	1,611	0	0	1,611	2,509
Minister's Expenses (Phone)	229	0	0	229	382
Minister's expenses (Other)	0	0	0	0	0
Ministerial Assistance	0	0	0	0	0
Ministers Discretion	810	0	0	810	0
Pulpit supply	1,812	0	0	1,812	1,077
Organist Salary	2,555	0	0	2,555	2,937
Treasurer Remuneration	0	0	0	0	0
Administrator Salary	10,558	0	0	10,558	9,981
Cleaner Salary	9,569	0	0	9,569	8,704
Gardener Costs	344	0	0	344	473
Other staffing costs (NI Etc)	367	0	0	367	370

Church office expenses Copier Lease	3,533	0	0	3,533	4,479
Church office expenses Copier Costs	485	0	0	485	2,223
Church office expenses Telephone	860	0	0	860	1,027
Church office expenses	0	0	0	0	0
Printing, stationery and postage	1,713	0	0	1,713	1,273
Advertising and publicity	91	0	0	91	125
Outreach	0	0	0	0	364
Fabric repairs & maintenance Church	22,879	0	0	22,879	5,201
Fabric repairs to Hall	544	0	0	544	0
Gas Church	2,646	0	0	2,646	2,687
Electricity Church	2,209	0	0	2,209	1,501
Insurance church	4,112	0	0	4,112	3,980
Electricity New Hall	2,202	0	0	2,202	1,928
Maintenance to Manse	1,413	0	0	1,413	6,582
Council Tax Manse	0	0	0	0	259
Cleaning Materials	465	0	0	465	334
Other building costs	1,061	0	0	1,061	40
Organ & music	0	0	0	0	327
IT Support	1,323	0	0	1,323	1,300
Other expenses	2,592	0	0	2,592	20
	<u>130,354</u>	<u>0</u>	<u>0</u>	<u>130,354</u>	<u>84,761</u>

Governance costs

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
Independent examiner's fees	0			0	0
Returned payments	255			255	100
Loan repayments	13,711			13,711	13,711
				<u>0</u>	
	<u>13,966</u>	<u>0</u>	<u>0</u>	<u>13,966</u>	<u>13,811</u>

Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
2016	2016	2016	2016	2015
£	£	£	£	£

Other payments

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
Purchase of assets	0	0	0	0	2,164
Purchase of investments	0	0	0	0	0
Worship Accessories	912	0	0	912	2,197
Youth Expenditure	0	0	0	0	13
Stewardship	0	0	0	0	330
	<u>912</u>	<u>0</u>	<u>0</u>	<u>912</u>	<u>4,704</u>

6. Minister's Stipend

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

7. Collections for Third Parties

Disaster Appeals

2016	2015
£	£
170.00	-
<u>170.00</u>	<u>-</u>

St Andrew's Parish Church, Inverurie**Receipts and Payments Account****Year ended 31 December 2016 (Revalidated August 2018)**

		Unrestrict Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Receipts	Note					
Donations	3	82,191	0	0	82,191	72,723
Legacies			0	0	0	5,000
Activities for Generating Funds	4	8,350	0	0	8,350	6,265
Bank & Deposit interest		4,384	0	0	4,384	138
Investment income		84	0	0	84	584
		95,009	0	0	95,009	84,710
Rental of premises		22,605	0	0	22,605	18,489
Net Income from weddings and funerals		4,420	0	0	4,420	2,147
Sale of assets		0	0	0	0	0
Sale of investments		3,538	0	0	3,538	0
Grants		0	0	0	0	0
Receipts from General Trustees (Manse)		0	1,718	0	1,718	6,312
Other Receipts		7,287	13,133	0	20,420	0
Returned Cheques		255	0	0	255	2,124
Total Receipts		133,114	14,851	0	147,965	113,782
Payments	5					
Costs of generating funds		0				0
Charitable activities		(130,354)			(130,354)	81,966
Governance costs		(13,966)			(13,966)	13,811
Other Payments		(912)	(3,750)		(4,662)	7,182
Total Payments		(145,232)	(3,750)	0	(148,982)	102,959
Excess of Receipts over Payments for the year before transfers		(12,118)	11,101	0	(1,017)	
Transfers		5,834	(5,834)	0	0	0
Excess of Receipts over Payments for the year		(6,284)	5,267	0	(1,017)	10,823

St Andrew's Parish Church, Inverurie


Statement of Balances

At 31 December 2016 (Revalidated August 2018)

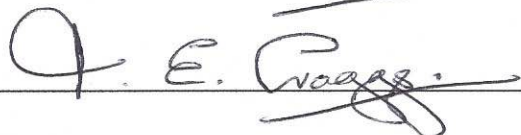
	Unrestricted Funds 2016 Note £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
<u>Bank & Deposit Balances</u>					
Bank and deposit Balances Brought Forward					
General accounts	56,424	20,180		76,604	65,781
CoS Deposit Fund	4,794	4,526		9,320	9,320
Total brought forward	61,218	24,706	0	85,924	75,101
<u>Movement in year:</u>					
Excess of Receipts over Payments for year	(6,284)	5,267		(1,017)	10,823
Bank and deposit Balances carried forward	54,934	29,973	0	84,907	85,924
<u>Investments at market value</u>					
(cost £ 9592.41)	808	12,030	0	12,837	15,551
<u>Assets</u>					
	55,742	42,003	0	97,744	101,475
<u>Liabilities</u>					
Loan to Church of Scotland 3311	3,428			3,428	6,856
Loan to Church of Scotland 3306	0			0	3,428
Loan to Church of Scotland 3352	20,000			20,000	20,000
Underpayment to Ministry and Mission	42,918	0	0	42,918	54,238
	66,346	0	0	66,346	84,521

The accounts were approved by the Kirk Session and Financial Board on 8th November 2017.

For and on behalf of the Kirk Session and Financial Board



Session Clerk



Treasurer

APPENDIX

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

	2016 £	2015 £
<u>CoS DEPOSIT FUND</u>		
I&D	2,000	2,000
Bequest Fund	0	0
Renovations Fund	3,736	3,710
Music Fund	2,624	2,919
Fabric Fund	171	169
Balance at 31st December	<u>8,530</u>	<u>8,799</u>
 <u>CONSOLODATED FABRIC FUND</u>		
Credit Balance at 31 December (Manse Fund)	<u>12,830</u>	<u>4,093</u>
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>241</u>	<u>239</u>