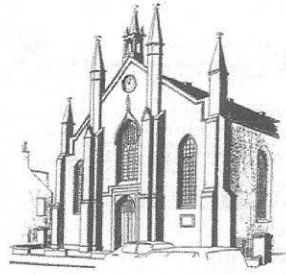


The Church of Scotland

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 2017
(Restated August 2018)**

31 August 2018

Reference and Administrative Information

Charity Name: St Andrew's Parish Church of
Scotland Inverurie

Charity Registration Number: SC008791

Congregation Reference No: 331972

Contact Address: St Andrew's Church Office
High Street
Inverurie

Trustees

Kirk Session

Barrack, Mrs Elizabeth
Binnie, Mrs Vera

Gale, Mrs Elizabeth
Green, Mr Ralph

Bonnyman, Mr Alastair

Hepburn, Mrs Sandra

Brew, Mr Eric

Ingram, Mrs Jennifer

Bruce, Mr Graham

Keith, Mrs Moira

Bruce, Mrs Jill

Kelly, Mrs Anne

Bruce, Mrs Joyce

Milne, Mrs Rosemary

Cadenhead, Mr Herbert

Morrice, Mr Hugh

Christie, Mrs Hilda

Morrison, Mr James

Clark, Mr Charles

Pawson, Mrs Kristine

Conn, Mrs Molly

Smith, Mr Alastair

Craggs, Rev Sheila A.

Stuart, Mrs Diana

Dalglish, Mr Thomas

Tuach, Mr Kenneth

Davidson, Mrs Sarah

Vernal, Mrs Maureen

Donaldson, Mr Peter

Williams, Mrs Jean

Duff, Mr Allan

Young, Mr Robert

Fraser, Mrs Irene

Young, Mrs Alison

Board Members

Mrs Isabel Greig

Mr. Norman Peters

Mrs Joyce Lawson (Clerk)

Mrs Pat Wink

Principal Office Bearers

Interim Moderator

Rev. Sheila A. Craggs

Session Clerk

Mr Kenneth Tuach

Clerk to the Board

Mrs Joyce Lawson

Treasurer

Mr. Tom Craggs

Administrator/Book-keeper

Mrs Jackie Reith

Independent Examiner

Mrs Hazel Gauld

Bankers

Bank of Scotland

Garioch Centre

Inverurie

AB51 4SB

Trustees' Annual Report

Year ended 31 December 2017 (Restated August 2018)

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 five 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 is an active choir taking part in worship and meeting regularly in practice.

Christian Education for Children is provided 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 and a unit of Rainbows also uses the premises weekly.

Other activities that use the Church Buildings include Fitness Classes, Music Groups, Toddler and Playgroups and other Churches of different denominations 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 have been under the guidance of an Interim Moderator appointed by Presbytery. A Nominating Committee was put in place in 2016 and we have been actively looking for a new minister during the year.

The use of the facilities by outside parties has increased and we have trying to reduce our cost base wherever possible.

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

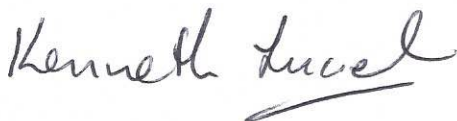
It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £55,487 of which £6,795 has been designated for various activities (which includes £4,000 for the maintenance of social functions). The remaining balance of £48,692 represents about four months expenditure which is in line with that planned.

The Church also held £27,424 of restricted funds which have been provided for the purposes specified in Note 2.

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,



K Tuach

Session Clerk

Date 20 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 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and 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 GANNON

Hazel Gannon

Address: 7 MARYFIELD CRESCENT
INVERURIE AB51 4RB

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 £0.00 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 2017 £	Receipts £	Payments £	Transfers £	At 31 Dec 2017 £
Unrestricted funds					
Designated 175 Anniversary Funds	0	16,224	(5,639)		10,585
Designated Fabric Fund	171	1	0	0	172
Designated Music Fund	2,624			0	2,624
Designated Social Fund	7,748	287	(393)	(1,673)	5,969
General Congregational Purposes Fund	808	59	0	0	867
General Fund	28,850	80,369	(131,493)	33,309	11,035
Improvement and Development Fund	2,000		0	0	2,000
Standing Order Account	13,297	38,924		(30,000)	22,221
	<u>55,498</u>	<u>135,864</u>	<u>(137,525)</u>	<u>1,636</u>	<u>55,473</u>
Restricted funds					
Chapel Enhancement Fund	2,422	179	0	0	2,601
Consolidate Fabric Fund	12,830	68		(1,636)	11,262
Flower Fund	785	4,562	(4,782)		565
Grubb Mortification Fund	5	0	0	0	5
Kirk Session Trust Fund	3,344	220	(1,004)	0	2,560
Miss C Maghrays Trust	142	11	0	0	153
Miss H M Gray Trust	142	11	0	0	153
Renovation Fund	3,736		0	0	3,736
Rev James Black Trust Fund	0	0	0	0	0
The Bass Trust Fund	5,978	386	0	0	6,364
Youth Account	25	0	0	0	25
	<u>29,409</u>	<u>5,437</u>	<u>(5,786)</u>	<u>(1,636)</u>	<u>27,424</u>
Total funds	<u>84,907</u>	<u>141,301</u>	<u>(143,311)</u>	<u>0</u>	<u>82,897</u>

Purposes of Designated Funds

Designated Social Fund

The trustees have set aside £4000 to fund social events

Designated Music Fund

The Trustees have set aside funds for the purchase of music resources for use in worship.

Designated Fabric Fund

The Trustees have set aside funds for the maintenance of the Church property

Purposes of Restricted Funds

Flower Fund

To provide flowers for worship

St Andrew's Parish Church, Inverurie

Statement of Balances

Notes to the Accounts

Youth Account	To fund the Christian Education of Youth
Rev James Black Trust Fund	For Improvements within the Church Buildings - Closed for improvements to office
Kirk Session Trust Fund	For the benevolence of the needy in the Parish
The Bass Trust Fund	For the maintenance of Family Monuments
Grubb Mortification Fund	For the benevolence of the needy in the Parish

St Andrew's Parish Church, Inverurie

Statement of Balances

Notes to the Accounts

Renovation Fund	To provide funds for the Church Renovations
Miss H M Gray Trust	For Development of Youth Work
Miss C Maghrays Trust	For Development of Youth Work
Chapel Enhancement Fund	To provide funds to enhance the Chapels
Consolidated Fabric Fund	Maintenance of the Manse

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2017	2017	2017	2017	2016
	£	£	£	£	£

3. Analysis of Donations

Chapel Votive Stand	-	-	-	-	-
Congregational Org	-	-	-	-	-
Gift Aid Donations	3,836	-	-	3,836	3,475
Gift Aid through Standing Order	38,924	-	-	38,924	38,106
Monthly Gift Aid	4,534	-	-	4,534	4,823
Monthly non Gift Aid	6,965	-	-	6,965	7,230
Ordinary Offerings (Open Plate)	2,779	-	-	2,779	3,130
Other Offerings, Donations etc	10	-	-	10	271
Tax Recovered on Gift Aid Donations	10,364	-	-	10,364	16,834
WFO Scheme (non Gift Aid)	2,150	-	-	2,150	2,520
WFO Scheme Gift Aid Donations	5,260	-	-	5,260	5,802
	<u>74,822</u>	<u>-</u>	<u>-</u>	<u>74,822</u>	<u>82,191</u>

4. Activities for Generating Funds

Fundraising events	11,936	-	-	11,936	7,038
Printing for others	600	-	-	600	978
Misc	12,392	-	-	12,392	334
	<u>24,928</u>	<u>-</u>	<u>-</u>	<u>24,928</u>	<u>8,350</u>

5. Analysis of Payments

Costs of generating funds

Investment Managers' fees	-	-	-	-	-
Catering	-	-	-	-	-
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

St Andrew's Parish Church, Inverurie

Statement of Balances

Notes to the Accounts

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Charitable activities					
Administrator Salary	12,897	-	-	12,897	10,558
Advertising and publicity	800	-	-	800	91
Church office expenses	-	-	-	-	-
Church office expenses Copier Costs	974	-	-	974	485
Church office expenses Copier Lease	3,543	-	-	3,543	3,533
Church office expenses Telephone	923	-	-	923	860
Cleaner Salary	10,823	-	-	10,823	9,569
Cleaning Materials	356	-	-	356	465
Computer/IT Support	533	-	-	533	1,323
Council Tax Manse	519	-	-	519	-
Electricity Church	2,003	-	-	2,003	2,209
Electricity New Hall	1,793	-	-	1,793	2,202
Equipment repairs	155	-	-	155	-
Fabric repairs & maintenance Church	9,736	-	-	9,736	22,879
Fabric repairs to Hall	1,405	-	-	1,405	544
Gardener Costs	1,065	-	-	1,065	344
Gas Church	2,383	-	-	2,383	2,646
HMRC & NI staff costs	743	-	-	743	367
Insurance church	4,094	-	-	4,094	4,112
Life and Work Expenses	218	-	-	218	-
Maintenance to Manse	2,087	-	-	2,087	1,413
Minister's expenses (travel)	-	-	-	-	1,611
Ministerial Assistance	-	-	-	-	-
Ministers Discretion	1,050	-	-	1,050	810
Minister's expenses (Other)	-	-	-	-	-
Minister's Expenses (Phone)	-	-	-	-	229
Ministries & Mission allocation	54,701	-	-	54,701	53,240
Miscellaneous	3,362	-	-	3,362	-
Organ & music	-	-	-	-	-
Organist Salary	3,820	-	-	3,820	2,555
Other building costs	-	-	-	-	1,061
Other expenses	-	-	-	-	2,592
Outreach	-	-	-	-	-
Presbytery dues	1,429	-	-	1,429	1,130
Printing, stationery and postage	2,142	-	-	2,142	1,713
Pulpit supply	2,911	-	-	2,911	1,812
Treasurer Remuneration	-	-	-	-	-
Voluntary Additional Stipend	-	-	-	-	-
	<u>126,465</u>	<u>-</u>	<u>-</u>	<u>126,465</u>	<u>130,354</u>

St Andrew's Parish Church, Inverurie

Statement of Balances

Notes to the Accounts

Governance costs

Independent examiner's fees	-	-	-	-
Returned payments	-	-	-	-
Loan repayments	3,428		3,428	13,711
			-	255
	<u>3,428</u>	<u>-</u>	<u>3,428</u>	<u>13,966</u>

Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
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Other payments

Purchase of assets	-	-	-	-
Purchase of investments	-	-	-	-
Worship Accessories	1,598	-	-	1,598
Youth Expenditure	-	-	-	-
Stewardship	-	-	-	-
	<u>1,598</u>	<u>-</u>	<u>1,598</u>	<u>912</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

Collections for Third Parties

	2017 £	2016 £
Disaster Appeals	-	170.00
	<u>-</u>	<u>170.00</u>

St Andrew's Parish Church, Inverurie**Receipts and Payments Account****Year ended 31 December 2017 (Restated August 2018)**

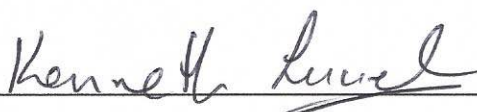
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2017	2017	2017	2017	2016
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	74,820	0	0	74,820	82,191
Legacies			0	0	0	0
Activities for Generating Funds	4	24,928	0	0	24,928	8,350
Bank & Deposit interest		349	0	0	349	4,384
Investment income		2,989	0	0	2,989	84
		<u>103,086</u>	<u>0</u>	<u>0</u>	<u>103,086</u>	<u>95,009</u>
Grants		750	0	0	750	0
Net Income from weddings and funerals		2,420	0	0	2,420	4,420
Other Receipts		1,556	5,437	0	6,993	20,420
Receipts from General Trustees (Manse)		0	0	0	0	1,718
Rental of premises		24,352	0	0	24,352	22,605
Returned Cheques			0	0	0	255
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	3,538
Miscellaneous		3,700	0	0	3,700	3,700
<u>Total Receipts</u>		<u>135,864</u>	<u>5,437</u>	<u>0</u>	<u>141,301</u>	<u>151,665</u>
<u>Payments</u>	5					
Costs of generating funds		0				0
Charitable activities		(123,076)	(5,786)		(128,862)	(130,354)
Governance costs		(3,428)			(3,428)	(13,966)
Other Payments		(4,990)	0		(4,990)	(4,662)
175th, Anniversary and Social		(6,032)			(6,032)	
<u>Total Payments</u>		<u>(137,526)</u>	<u>(5,786)</u>	<u>0</u>	<u>(143,312)</u>	<u>(148,982)</u>
Excess of Receipts over Payments for the year before transfers		(1,662)	(349)	0	(2,011)	(1,017)
Transfers		1,636	(1,636)	0	0	0
Excess of Receipts over Payments for the year after transfers		(26)	(1,985)	0	(2,011)	(1,017)

St Andrew's Parish Church, Inverurie
Statement of Balances
At 31 December 2017 (Restated August 2018)

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	Total 2016 £
Note					
<u>Bank & Deposit Balances</u>					
Bank and deposit Balances Brought Forward					
General accounts	50,703	25,673		76,376	76,604
CoS Deposit Fund	4,795	3,737		8,532	9,320
Total brought forward	55,498	29,410	0	84,908	85,924
<u>Movement in year:</u>					
Excess of Receipts over Payments for year	(26)	(1,985)		(2,011)	(1,017)
Bank and deposit Balances carried forward	55,472	27,425	0	82,897	84,907
<u>Investments at market value</u> (cost £ 9592.41)	867	11,831	0	12,698	12,837
<u>Assets</u>					
	56,339	39,256	0	95,595	97,744
<u>Liabilities</u>					
Loan to Church of Scotland 3311	0			0	3,428
Loan to Church of Scotland 3306	0			0	
Loan to Church of Scotland 3352	20,000			20,000	20,000
Underpayment to Ministry and Mission	28,648	0	0	28,648	42,918
	48,648	0	0	48,648	66,346

The accounts were approved by the Kirk Session and Financial Board on.

For and on behalf of the Kirk Session and Financial Board



Session Clerk

R. E. Gage.

Treasurer