

Stamperland Parish Church of Scotland, Clarkston
Receipts and Payments Account
Year ended 31st December 2016

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	TOTAL 2016	TOTAL 2015
RECEIPTS					
Donations	£3,303	£0	£0	£3,303	£8,020
Offerings	£58,070	£0	£0	£58,070	£57,675
Gift Aid Tax Recovered	£10,416	£0	£0	£10,416	£10,933
Legacies	£0	£0	£0	£0	£500
Fundraising Events	£3,454	£0	£0	£3,454	£3,462
Bank and Deposit interest	£560	£1	£0	£561	£467
Investment Income	£142	£0	£0	£142	£142
	<u>£75,945</u>	<u>£1</u>	<u>£0</u>	<u>£75,946</u>	<u>£81,199</u>
Rental of premises	£13,208	£0	£0	£13,208	£9,192
Sale of assets	£0	£0	£0	£0	£0
Sale of investments	£0	£0	£0	£0	£0
Grants	£0	£0	£0	£0	£0
Receipts from General Trustees	£0	£0	£0	£0	£9,121
	<u>£13,208</u>	<u>£0</u>	<u>£0</u>	<u>£13,208</u>	<u>£18,313</u>
TOTAL RECEIPTS	<u>£89,153</u>	<u>£1</u>	<u>£0</u>	<u>£89,154</u>	<u>£99,512</u>
PAYMENTS					
Cost of generating funds	£231	£0	£0	£231	£260
Charitable activities	£81,062	£0	£0	£81,062	£87,961
Governance costs	£0	£0	£0	£0	£0
Purchase of investments	£0	£0	£0	£0	£0
TOTAL PAYMENTS	<u>£81,293</u>	<u>£0</u>	<u>£0</u>	<u>£81,293</u>	<u>£88,221</u>
Excess of Receipts over Payments for the year before transfers	<u>£7,860</u>	<u>£1</u>	<u>£0</u>	<u>£7,861</u>	<u>£11,291</u>
Transfers	£0	£0	£0	£0	£0
Excess of Receipts over Payments for the year	<u>£7,860</u>	<u>£1</u>	<u>£0</u>	<u>£7,861</u>	<u>£11,291</u>

Stamperland Parish Church of Scotland, Clarkston
Receipts and Payments Account
Year ended 31st December 2016

includes church org plus weddings plus other plus copper fund

Stamperland Parish Church of Scotland, Clarkston
Statement of Balances
at 31st December 2016

	Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	TOTAL 2016	TOTAL 2015
Bank & Cash Balances					
Bank balances brought forward	£112,235	£1,257	£0	£113,492	£102,201
Movement in year					
Excess of Receipts over Payments for the year	£7,860	£1	£0	£7,861	£11,291
Bank balances carried forward	<u>£120,095</u>	<u>£1,258</u>	<u>£0</u>	<u>£121,353</u>	<u>£113,492</u>
Investments	<u>£4,023</u>	<u>£0</u>	<u>£0</u>	<u>£4,023</u>	<u>£3,676</u>
Assets	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
Liabilities Unbilled major repairs and services	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
	<u>£124,118</u>	<u>£1,258</u>	<u>£0</u>	<u>£125,376</u>	<u>£117,168</u>

The accounts were approved at a meeting of the Trustees on 29th January 2017

For and behalf of the Trustees

----- **Session Clerk**

----- **Treasurer**

1 Trustee Remuneration and Related Party Transactions

During the year, one trustee, Mrs Alison Macfarlane received payment of £4,145 in respect of the cleaning and the provision of cleaning materials for the church and hall premises.

2 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, which is related to years of service. For the year under review the minimum stipend was £26,380 and the maximum stipend (in the fifth and subsequent years) was £32,419.

3 Expenses paid to Charity Trustee

No expenses were paid to any trustee

4 Movements in Funds	At 1 Jan 2016	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2016	
Restricted funds						
Kean Bequest	£1,257	£1	£0	£0	£1,258	£1,258
Unrestricted Funds						
General Fund	£12,900	£89,023	£81,293	£-10,000	£10,630	
Fabric Fund						
Fabric Fund (general)	£49,000			£7,000	£56,000	
Roof contingency	£50,000			£3,000	£53,000	
Copper Fund	£335	£130	£0	£0	£465	£120,095
Total Funds	£113,492	£89,154	£81,293	£0	£121,353	

Purposes of Restricted Funds

Kean Bequest is to provide elder training

5 Investments

	Market value at 1 Jan 2016	Purchases	Disposals	Gain/(loss) on Revaluation	Market value at 31 Dec 2016
Fabric Fund (general)	£3,676	£0	£0	£347	£4,023

The above investment is represented by 847 units in the Church of Scotland Investors Trust Growth Fund.

Other Funds - Unrestricted Funds					
<u>Purposes</u>					
The Guild Fund relates specifically to the activities of The Guild					
The Sunday School Fund provides support for the Christian education of youth					
	At 1 Jan 2016	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2016
Designated Guild Fund	£1,321	£2,374	£2,716	£0	£979
Designated Sunday School Fund	£436	£327	£409	£0	£354
Neither the Guild Fund nor the Sunday School Fund form part of the Church Accounts					

Stamperland Parish Church of Scotland, Clarkston
Statement of Balances
Notes to the Accounts

i

Stamperland Parish Church of Scotland, Clarkston
Notes to the Accounts
Analysis of Receipts

6 ANALYSIS OF RECEIPTS

RECEIPTS	UNRESTRICTED Funds 2016	RESTRICTED Funds 2016	ENDOWMENT Funds 2016	TOTAL Funds 2016	TOTAL Funds 2015
Offerings					
WFO Scheme (non Gift Aid)	£15,538	£0	£0	£15,538	£15,217
Gift Aid Donations	£38,154	£0	£0	£38,154	£37,747
Ordinary Offerings (Open plate)	£4,378	£0	£0	£4,378	£4,711
	<u>£58,070</u>	<u>£0</u>	<u>£0</u>	<u>£58,070</u>	<u>£57,675</u>
Donations					
Contributions from					
Congregational	£817	£0	£0	£817	£814
Weddings & Funerals	£410	£0	£0	£410	£585
Other donations	£1,946	£0	£0	£1,946	£6,469
Copper Fund Donations	£130	£0	£0	£130	£152
	<u>£3,303</u>	<u>£0</u>	<u>£0</u>	<u>£3,303</u>	<u>£8,020</u>
Gift Aid Tax claimed	£10,416	£0	£0	£10,416	£10,933
Life & Work	£0	£0	£0	£0	£0
Legacies	£0	£0	£0	£0	£500
Fundraising Events	£3,454	£0	£0	£3,454	£3,462
Bank and Deposit Interest	£560	£1	£0	£561	£467
Investment Income	£142	£0	£0	£142	£142
	<u>£14,572</u>	<u>£1</u>	<u>£0</u>	<u>£14,573</u>	<u>£15,504</u>
Rental of Premises	£13,208	£0	£0	£13,208	£9,192
Receipts from General Trustees	£0	£0	£0	£0	£9,121
	<u>£13,208</u>	<u>£0</u>	<u>£0</u>	<u>£13,208</u>	<u>£18,313</u>
Total Receipts	<u><u>£89,153</u></u>	<u><u>£1</u></u>	<u><u>£0</u></u>	<u><u>£89,154</u></u>	<u><u>£99,512</u></u>

Contributions to Unrestricted Funds from church organisations included the following:

The Guild	£350
Guides	£142
Scouts	£325

7 ANALYSIS OF PAYMENTS

	UNRESTRICTED Funds 2016	RESTRICTED Funds 2016	ENDOWMENT Funds 2016	TOTAL Funds 2016	TOTAL Funds 2015
PAYMENTS					
Costs of generating funds					
Offering envelopes	<u>£231</u>	<u>£0</u>	<u>£0</u>	<u>£231</u>	<u>£260</u>
Charitable activities					
National Stipend Fund Allocation	£33,125			£33,125	£33,812
Less Endowment Income	-£705			-£705	-£722
Locum Ministry	£10,735			£10,735	£10,726
Presbytery Dues	£2,249			£2,249	£2,357
Locum Minister's expenses					
Travel expenses	£508			£508	£518
Telephone and other expenses	£0			£0	£174
Pulpit Supply	£55			£55	£165
Other Salaries, National Insurance & Pen	£3,075			£3,075	£3,000
Fabric Repairs & Maintenance	£14,518			£14,518	£19,506
Heating & Lighting	£5,815			£5,815	£5,864
Insurance	£2,898			£2,898	£3,029
Manse Council Tax	£0			£0	£0
Cleaning Materials & Laundry	£4,145			£4,145	£4,388
Telephone, Posts, Printing, Stationery	£2,065			£2,065	£1,650
Organ & Piano Maintenance	£371			£371	£600
Elder Training	£0			£0	£184
Purchase of Life & Work	£4			£4	£0
Copper Fund Expenditure	£0			£0	£250
Other expenses	£2,121			£2,121	£2,201
Upkeep of Grounds	£83			£83	£259
	<u>£81,062</u>	<u>£0</u>	<u>£0</u>	<u>£81,062</u>	<u>£87,961</u>
Total Payments	<u>£81,293</u>	<u>£0</u>	<u>£0</u>	<u>£81,293</u>	<u>£88,221</u>

Major items of Fabric Repair and Maintenance include

Purchase and installation of digital organ	£13,000
Gas central heating boiler maintenance and repair	£1,007
CCTV repair	£210
Repair of rear fence	£203

"Other" expenses include

Christian Copyright licence	£468
Maintenance of fire extinguishers	£484

8 COLLECTIONS FOR THIRD PARTIES

A total of £1654 was collected and paid directly to the following charities

Starter Packs	£113
Two Betty's Hostel	£153
Erskine Home	£245
Robin House	£162
Lodging House Mission	£176
Water Aid	£205
Build a House Nepal Project	£600
Total	<u>£1,654</u>

APPENDIX

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

REVENUE ACCOUNT
Credit Balance at 31st December 2016

£11,164

GENERAL FUND BUDGET		
	BUDGET 2017	ACTUAL 2016
INCOME		
Offerings		
WFO Scheme (non Gift Aid)	15,000	15,538
Gift Aid Donations	37,000	38,154
Tax on Gift Aid Donations	10,000	10,416
Ordinary Offerings (Open plate)	4,000	4,378
Other Offerings, Donations, Gift Days, etc	<u>1,500</u>	<u>1,946</u>
	67,500	70,432
Other Ordinary General Income		
Contributions from Congregational Organisations	800	817
Regular Fund Raising Events	3,500	3,454
Weddings & Funerals	300	410
Use of Premises	10,000	13,208
	<u>14,600</u>	<u>17,889</u>
Total Ordinary General Income	<u>82,100</u>	<u>88,321</u>
EXPENDITURE		
National Ministry and Mission & Wider Work		
National Stipend Fund Allocation	36,646	33,125
Less endowment income	(716)	(705)
Locum ministry	10,800	10,735
Presbytery Dues	<u>2,455</u>	<u>2,249</u>
	49,185	45,404
Local Staffing Costs		
Minister's Travelling Expenses	800	508
Minister's Telephone & Other Expenses	300	-
Pulpit Supply	330	55
Other Salaries, National Insurance & Pensions	3,200	3,075
	4,630	3,638
Buildings Costs		
Fabric Repairs & Maintenance	8,000	14,518
Heating & Lighting	6,000	5,815
Water Charges & Insurance	3,000	2,898
Manse Council Tax	1,000	-
Cleaning Materials & Laundry	<u>4,200</u>	<u>4,145</u>
	22,200	27,376
Other Local Costs		
Sunday School	300	-
Purchase of Life & Work	-	4
Organ & Piano Maintenance	-	371
Telephone, posts, printing, stationery	2,000	2,065
Donation envelopes	230	231
Upkeep of Grounds	200	83
Other expenses	<u>2,000</u>	<u>2,121</u>
	4,730	4,875
Total Ordinary General Expenditure	<u>80,745</u>	<u>81,293</u>
GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR	<u>1,355</u>	<u>7,028</u>

This page does not form part of the Annual Report and is for the information of the Trustees only.