

Stamperland Parish Church of Scotland, Clarkston
Receipts and Payments Account
Year ended 31st December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	TOTAL 2018 £	TOTAL 2017 £
RECEIPTS					
Donations	2,815	-	-	2,815	7,181
Offerings	54,433	-	-	54,433	57,096
Gift Aid Tax Recovered	10,326	-	-	10,326	10,643
Legacies	-	-	-	-	500
Fundraising Events	2,138	-	-	2,138	2,651
Bank and Deposit interest	442	1	-	443	444
Investment Income	144	-	-	144	142
	<u>70,298</u>	<u>1</u>	<u>-</u>	<u>70,299</u>	<u>78,657</u>
Rental of premises	13,481	-	-	13,481	13,074
Sale of assets	-	-	-	-	-
Sale of investments	-	-	-	-	-
Grants	-	-	-	-	-
Receipts from General Trustees	12,034	-	-	12,034	4,050
	<u>25,515</u>	<u>-</u>	<u>-</u>	<u>25,515</u>	<u>17,124</u>
TOTAL RECEIPTS	<u><u>95,813</u></u>	<u><u>1</u></u>	<u><u>-</u></u>	<u><u>95,814</u></u>	<u><u>95,781</u></u>
PAYMENTS					
Cost of generating funds	210	-	-	210	220
Charitable activities	92,437	-	-	92,437	89,186
Governance costs	200	-	-	200	200
Purchase of investments	-	-	-	-	-
TOTAL PAYMENTS	<u><u>92,847</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>92,847</u></u>	<u><u>89,606</u></u>
Excess of Receipts over Payments for the year before transfers	<u><u>2,966</u></u>	<u><u>1</u></u>	<u><u>-</u></u>	<u><u>2,967</u></u>	<u><u>6,175</u></u>
Transfers	-	-	-	-	-
Excess of Receipts over Payments for the year	<u><u>2,966</u></u>	<u><u>1</u></u>	<u><u>-</u></u>	<u><u>2,967</u></u>	<u><u>6,175</u></u>

Stamperland Parish Church of Scotland, Clarkston
Statement of Balances
at 31st December 2018

	Unrestricted Funds 2018	Restricted Funds 2018	Endowment Funds 2018	TOTAL 2018	TOTAL 2017
	£	£	£	£	£
Bank & Cash Balances					
Bank balances brought forward	126,269	1,259	-	127,528	121,353
Movement in year					
Excess of Receipts over Payments for the year	2,966	1	-	2,967	6,175
Bank balances carried forward	<u>129,235</u>	<u>1,260</u>	<u>-</u>	<u>130,495</u>	<u>127,528</u>
Investments	<u>4,167</u>	<u>-</u>	<u>-</u>	<u>4,167</u>	<u>4,320</u>
Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities					
Unbilled major repairs and services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u><u>133,402</u></u>	<u><u>1,260</u></u>	<u><u>-</u></u>	<u><u>134,662</u></u>	<u><u>131,848</u></u>

The accounts were approved at a meeting of the Trustees on 27th January 2019

For and behalf of the Trustees

----- **Session Clerk**

A N BOLTON

----- **Treasurer**

K G BOLTON

----- **Trustee**

Rev S BLYTHE

1 Trustee Remuneration and Related Party Transactions

During the year, one trustee, Mrs Alison Macfarlane received payment of £4,512 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 £27,044 and the maximum stipend (in the fifth and subsequent years) was £33,234.

3 Expenses paid to Charity Trustee

No expenses were paid to any trustee

4 Movements in Funds	At 1 Jan 2018 £	Incoming resources £	Outgoing resources £	Transfers into Fund £	As at 31 Dec 2018 £	
Restricted funds						
Kean Bequest	1,259	1	-	-	1,260	1,260
Unrestricted Funds						
General Fund	11,034	95,700	92,598	(6,000)	8,136	
Fabric Fund						
Fabric Fund (general)	59,000	-	-	3,000	62,000	
Roof contingency	56,000	-	-	3,000	59,000	
Copper Fund	235	113	249	-	99	
						129,235
Total Funds	127,528	95,814	92,847	-		130,495

Purposes of Restricted Funds

Kean Bequest is to provide elder training

5 Investments

	Market value at 1 Jan 2018	Purchases	Disposals	Gain/(loss) on Revaluation	Market value at 31 Dec 2018
Fabric Fund (general)	4,320	-	-	(153)	4,167

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

Other Funds - Unrestricted Funds

Purposes

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 2018 £	Incoming resources £	Outgoing resources £	Transfers into Fund £	As at 31 Dec 2018 £
Designated Guild Fund	1,236	2,281	2,702	-	815
Designated Sunday School Fund	270	350	377	-	243

Neither the Guild Fund nor the Sunday School Fund form part of the Church Accounts

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

6 ANALYSIS OF RECEIPTS

RECEIPTS	UNRESTRICTED Funds 2018 £	RESTRICTED Funds 2018 £	ENDOWMENT Funds 2018 £	TOTAL Funds 2018 £	TOTAL Funds 2017 £
Offerings					
WFO Scheme (non Gift Aid)	14,120	-	-	14,120	15,805
Gift Aid Donations	35,597	-	-	35,597	36,717
Ordinary Offerings (Open plate)	4,716	-	-	4,716	4,574
	<u>54,433</u>	<u>-</u>	<u>-</u>	<u>54,433</u>	<u>57,096</u>
Donations					
Contributions from Congregational Organisations	1,332	-	-	1,332	1,153
Weddings & Funerals	250	-	-	250	1,430
Other donations	1,120	-	-	1,120	4,489
Copper Fund Donations	113	-	-	113	109
	<u>2,815</u>	<u>-</u>	<u>-</u>	<u>2,815</u>	<u>7,181</u>
Gift Aid Tax claimed	10,326	-	-	10,326	10,643
Legacies	0	-	-	0	500
Fundraising Events	2,138	-	-	2,138	2,651
Bank and Deposit Interest	442	1	-	443	444
Investment Income	144	-	-	144	142
	<u>13,050</u>	<u>1</u>	<u>-</u>	<u>13,051</u>	<u>14,380</u>
Rental of Premises	13,481	-	-	13,481	13,074
Drawn down from General Trustees	12,034	-	-	12,034	4,050
	<u>25,515</u>	<u>-</u>	<u>-</u>	<u>25,515</u>	<u>17,124</u>
Total Receipts	<u><u>95,813</u></u>	<u><u>1</u></u>	<u><u>-</u></u>	<u><u>95,814</u></u>	<u><u>95,781</u></u>

Contributions to Unrestricted Funds from church organisations included the following:

The Guild	£450
Guides	£257
Scouts	£325
BB (Company & Junior Sections)	£300
	<u>£1,332</u>

Stamperland Parish Church of Scotland, Clarkston
Notes to the Accounts
Analysis of Payments, Collections for Third Parties and Appendix

7 PAYMENTS	UNRESTRICTED Funds 2018 £	RESTRICTED Funds 2018 £	ENDOWMENT Funds 2018 £	TOTAL Funds 2018 £	TOTAL Funds 2017 £
Costs of generating funds					
Offering envelopes	210	-	-	210	220
Charitable activities					
National Stipend Fund Allocation	51,652			51,652	38,306
Less Endowment Income	(712)			(712)	(716)
Locum Ministry	0			0	10,731
Presbytery Dues	2,714			2,714	2,455
Minister's expenses					
Travel expenses	1,029			1,029	475
Telephone and other expenses	813			813	128
Pulpit Supply	390			390	55
Other Salaries, National Insurance & Per	3,315			3,315	2,865
Fabric Repairs & Maintenance	13,297			13,297	10,889
Heating & Lighting	4,634			4,634	5,346
Insurance	2,932			2,932	2,901
Manse Council Tax	2,146			2,146	287
Cleaning Materials & Laundry	4,512			4,512	3,740
Telephone, Posts, Printing, Stationery	2,061			2,061	1,752
Copper Fund Expenditure	249			249	339
Other expenses	2,685			2,685	2,843
Vacancy					3,810
Equipment maintenance	174			174	
Sunday School	300			300	2,820
Upkeep of grounds	246			246	160
	<u>92,437</u>	<u>-</u>	<u>-</u>	<u>92,437</u>	<u>89,186</u>
Governance Costs					
Independent Examination	200	-	-	200	200
Total Payments	<u>92,847</u>	<u>-</u>	<u>-</u>	<u>92,847</u>	<u>89,606</u>

Major items of Fabric Repair and Maintenance include installation of new projector and screen in sanctuary (£10,456), maintenance of gas central heating system (£990), electrical systems testing (£912) and replacement of flooring in lower corridors (£667).

"Other" expenses include cleaning of church windows (£632), Christian Copyright licence (£494).

The Copper Fund expenditure of £249 relates to the purchase of a computer compatible with the new projector.

8 COLLECTIONS FOR THIRD PARTIES

A total of £832 was collected and paid directly to the following charities

Eastwood Link Club	£165
Mary's Meals	£118
Scottish Autism	£310
Water Aid	£140
Medecins sans frontiers	£99
Total	<u><u>£832</u></u>

APPENDIX

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

REVENUE ACCOUNT

Credit Balance at 31st December 2018

£ 13,913

GENERAL FUND BUDGET

	BUDGET 2019 - £	ACTUAL 2018 - £
INCOME		
Offerings		
WFO Scheme (non Gift Aid)	14,000	14,120
Gift Aid Donations	36,000	35,597
Tax on Gift Aid Donations	10,000	10,326
Ordinary Offerings (Open plate)	4,000	4,716
Other Offerings, Donations, Gift Days, etc	5,000	1,120
	69,000	65,879
Other Ordinary General Income		
Contributions from Congregational Organisations	1,000	1,332
Regular Fund Raising Events	2,500	2,138
Weddings & Funerals	300	250
Use of Premises	13,000	13,481
	16,800	17,201
Total Ordinary General Income	85,800	83,080
Transfer from General Trustees (Manse Rent)	20,000	12,034
	105,800	95,114
EXPENDITURE		
National Ministry and Mission & Wider Work		
National Stipend Fund Allocation	55,069	51,652
Less endowment income	(727)	(712)
Presbytery Dues	2,819	2,714
	57,161	53,654
Local Staffing Costs		
Minister's Travelling Expenses	1,500	1,029
Minister's Telephone & Other Expenses	800	813
Pulpit Supply	300	390
Other Salaries, National Insurance & Pensions	3,400	3,315
	6,000	5,547
Buildings Costs		
Fabric Repairs & Maintenance	25,000	13,297
Heating & Lighting	5,000	4,634
Water Charges & Insurance	3,100	2,932
Manse Council Tax	1,000	2,146
Cleaning Materials & Laundry	4,500	4,512
	38,600	27,521
Other Local Costs		
Sunday School	300	300
Telephone, posts, printing, stationery	3,000	2,061
Donation envelopes	210	210
Upkeep of Grounds	300	246
Other expenses	2,500	2,685
	6,310	5,502
Equipment maintenance	-	174
Independent Examiner	200	200
	200	374.00
Total Ordinary General Expenditure	108,071	92,598
GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR	(2,271)	2,516

This page does not form part of the Annual Report.