

Stamperland Parish Church
Receipts and Payments Account
Year ended 31st December 2015

	Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	TOTAL 2015	TOTAL 2014
RECEIPTS					
Donations	£8,020	£0	£0	£8,020	£7,695
Offerings	£57,675	£0	£0	£57,675	£52,403
Gift Aid Tax Recovered	£10,933	£0	£0	£10,933	£9,575
Life & Work	£0	£0	£0	£0	£2
Legacies	£500	£0	£0	£500	£5,000
Fundraising Events	£3,462	£0	£0	£3,462	£3,807
Bank and Deposit interest	£466	£1	£0	£467	£477
Investment Income	£142	£0	£0	£142	£142
	<u>£81,198</u>	<u>£1</u>	<u>£0</u>	<u>£81,199</u>	<u>£79,101</u>
Rental of premises	£9,192	£0	£0	£9,192	£8,151
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	£9,121	£0	£0	£9,121	£1,526
	<u>£18,313</u>	<u>£0</u>	<u>£0</u>	<u>£18,313</u>	<u>£9,677</u>
TOTAL RECEIPTS	<u>£99,511</u>	<u>£1</u>	<u>£0</u>	<u>£99,512</u>	<u>£88,778</u>
PAYMENTS					
Cost of generating funds	£260	£0	£0	£260	£273
Charitable activities	£87,777	£184	£0	£87,961	£78,577
Governance costs	£0	£0	£0	£0	£0
Purchase of investments	0	£0	£0	£0	£0
TOTAL PAYMENTS	<u>£88,037</u>	<u>£184</u>	<u>£0</u>	<u>£88,221</u>	<u>£78,850</u>
Excess of Receipts over Payments for the year before transfers	<u>£11,474</u>	<u>-£183</u>	<u>£0</u>	<u>£11,291</u>	<u>£9,928</u>
Transfers	£0	£0	£0	£0	£0
Excess of Receipts over Payment for the year	<u>£11,474</u>	<u>-£183</u>	<u>£0</u>	<u>£11,291</u>	<u>£9,928</u>

Stamperland Parish Church
Statement of Balances
at 31st December 2015

	Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	TOTAL 2015	TOTAL 2014
Bank & Cash Balances					
Bank balances brought forward	£100,761	£1,440	£0	£102,201	£92,273
Movement in year					
Excess of Receipts over Payments for the year	£11,474	-£183	£0	£11,291	£9,928
	<u>£112,235</u>	<u>£1,257</u>	<u>£0</u>	<u>£113,492</u>	<u>£102,201</u>
Investments	<u>£3,676</u>	<u>£0</u>	<u>£0</u>	<u>£3,676</u>	<u>£3,634</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>£115,911</u>	<u>£1,257</u>	<u>£0</u>	<u>£117,168</u>	<u>£105,835</u>

The accounts were approved at a meeting of the Trustees on the 31st January 2016

For and behalf of the Trustees

----- **Session Clerk**

----- **Treasurer**

1 Trustee Remuneration and Related Party Transactions

During the year, two trustees, Mrs Jane Curror and Mrs Alison Macfarlane received payments of £2950 and £1428 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 £26,119 and the maximum stipend (in the fifth and subsequent years) was £32,098.

3 Expenses paid to Charity Trustee

No expenses were paid to any trustee

4 Movements in Funds	At 1 Jan 2015	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2015	
Restricted funds						
Kean Bequest	£1,440	£1	£184	£0	£1,257	£1,257
Unrestricted Funds						
General Fund	£11,328	£99,359	£87,787	-£10,000	£12,900	
Fabric Fund						
Fabric Fund (general)	£42,000			£7,000	£49,000	
Roof contingency	£47,000			£3,000	£50,000	
Copper Fund	£433	£152	£250	£0	£335	
						£112,235
Total Funds	£102,201	£99,512	£88,221	£0		£113,492

Purposes of Restricted Funds

Kean Bequest is to provide elder training

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 2015	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2015
Designated Guild Fund	£837	£3,197	£2,713	£0	£1,321
Designated Sunday School Fund	£448	£443	£455	£0	£436
Neither the Guild Fund nor the Sunday School Fund form part of the Church Accounts					

5 Investments

	Market value at 1 Jan 2015	Purchases	Disposals	Gain/(loss) on Revaluation	Market value at 31 Dec 2015
Fabric Fund (general)	<u>£3,634</u>	<u>£0</u>	<u>£0</u>	<u>£42</u>	<u>£3,676</u>

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

6 ANALYSIS OF RECEIPTS

RECEIPTS	UNRESTRICTED Funds 2015	RESTRICTED Funds 2015	ENDOWMENT Funds 2015	TOTAL Funds 2015	TOTAL Funds 2014
Offerings					
WFO Scheme (non Gift Aid)	£15,217	£0	£0	£15,217	£13,956
Gift Aid Donations	£37,747	£0	£0	£37,747	£33,748
Ordinary Offerings (Open plate)	£4,711	£0	£0	£4,711	£4,699
	<u>£57,675</u>	<u>£0</u>	<u>£0</u>	<u>£57,675</u>	<u>£52,403</u>
Donations					
Contributions from					
Congregational	£814	£0	£0	£814	£1,115
Weddings & Funerals	£585	£0	£0	£585	£560
Other donations	£6,469	£0	£0	£6,469	£5,834
Copper Fund Donations	£152	£0	£0	£152	£186
	<u>£8,020</u>	<u>£0</u>	<u>£0</u>	<u>£8,020</u>	<u>£7,695</u>
Gift Aid Tax claimed	£10,933	£0	£0	£10,933	£9,575
Life & Work	£0	£0	£0	£0	£2
Legacies	£500	£0	£0	£500	£5,000
Fundraising Events	£3,462	£0	£0	£3,462	£3,807
Bank and Deposit Interest	£466	£1	£0	£467	£477
Investment Income	£142	£0	£0	£142	£142
	<u>£15,503</u>	<u>£1</u>	<u>£0</u>	<u>£15,504</u>	<u>£19,003</u>
Rental of Premises	£9,192	£0	£0	£9,192	£8,151
Receipts from General Trustees	£9,121	£0	£0	£9,121	£1,526
	<u>£18,313</u>	<u>£0</u>	<u>£0</u>	<u>£18,313</u>	<u>£9,677</u>
Total Receipts	<u><u>£99,511</u></u>	<u><u>£1</u></u>	<u><u>£0</u></u>	<u><u>£99,512</u></u>	<u><u>£88,778</u></u>

Contributions to Unrestricted Funds from church organisations included the following:

The Guild	£350
Guides	£139
Scouts	£325

Stamperland Residents Association made donations totalling £5,200 following the sale of the Stamperland tennis courts and the subsequent property developments.

Stamperland Parish Church
Notes to the Accounts
Analysis of Payments

7 ANALYSIS OF PAYMENTS

	UNRESTRICTED Funds 2015	RESTRICTED Funds 2015	ENDOWMENT Funds 2015	TOTAL Funds 2015	TOTAL Funds 2014
PAYMENTS					
Costs of generating funds					
Offering envelopes	£260	£0	£0	£260	£273
Charitable activities					
National Stipend Fund Allocation	£33,812			£33,812	£36,175
Less Endowment Income	-£722			-£722	-£701
Locum Ministry	£10,726			£10,726	£7,099
Presbytery Dues	£2,357			£2,357	£2,339
Minister's expenses					
Travel expenses	£518			£518	£1,055
Telephone and other expenses	£174			£174	-£14
Pulpit Supply	£165			£165	£175
Other Salaries, National Insurance & Pen	£3,000			£3,000	£2,890
Fabric Repairs & Maintenance	£19,506			£19,506	£8,479
Heating & Lighting	£5,864			£5,864	£6,304
Insurance	£3,029			£3,029	£2,973
Manse Council Tax	£0			£0	£174
Cleaning Materials & Laundry	£4,388			£4,388	£4,285
Telephone, Posts, Printing, Stationery	£1,650			£1,650	£996
Organ & Piano Maintenance	£600			£600	£200
Equipment maintenance	£0			£0	£570
Sunday School costs	£0			£0	£141
Elder Training	£0	£184		£184	£0
Outreach	£0			£0	£180
Copper Fund Expenditure	£250			£250	£0
Other expenses	£2,201			£2,201	£1,624
Upkeep of Grounds	£259			£259	£93
Purchase of photocopier					£3,540
	<u>£87,777</u>	<u>£184</u>	<u>£0</u>	<u>£87,961</u>	<u>£78,577</u>
Total Payments	<u>£88,037</u>	<u>£184</u>	<u>£0</u>	<u>£88,221</u>	<u>£78,850</u>

Major items of Fabric Repair and Maintenance include

Gas central heating boiler repair	£793
Replacement of church front door	£445
Replacement of hall door	£440
Hall Roof Recovering	£17,642

"Other" expenses include

Christian Copyright licence	£463
Maintenance of fire extinguishers	£324
Purchase of door keys	£204

8 COLLECTIONS FOR THIRD PARTIES

A total of £2014 was collected and paid directly to the following charities

East Renfrewshire Good Causes	£113
Williamwood Home	£134
Erskine Home	£136
WaterAid	£289
Saying Goodbye	£189
Nepal Earthquake Appeal	£200
Build a House	£953
Total	<u><u>£2,014</u></u>

GENERAL FUND BUDGET		
	BUDGET 2016	ACTUAL 2015
INCOME		
Offerings		
WFO Scheme (non Gift Aid)	15,000	15,217
Gift Aid Donations	36,000	37,747
Tax on Gift Aid Donations	10,000	10,933
Ordinary Offerings (Open plate)	4,500	4,711
Other Offerings, Donations, Gift Days, etc	<u>2,000</u>	<u>6,469</u>
	67,500	75,077
Other Ordinary General Income		
Contributions from Congregational Organisations	800	814
Regular Fund Raising Events	4,000	3,462
Weddings & Funerals	300	585
Use of Premises	8,500	9,192
Payment from General Trustees		9,121
	<u>13,600</u>	<u>23,174</u>
Total Ordinary General Income	<u>81,100</u>	<u>98,251</u>
EXPENDITURE		
National Ministry and Mission & Wider Work		
National Stipend Fund Allocation	33,120	33,812
Less endowment income	(705)	(722)
Locum ministry	10,920	10,726
Presbytery Dues	<u>2,249</u>	<u>2,357</u>
	45,584	46,173
Local Staffing Costs		
Minister's Travelling Expenses	600	518
Minister's Telephone & Other Expenses	-	174
Pulpit Supply	330	165
Other Salaries, National Insurance & Pensions	3,000	3,000
	3,930	3,857
Buildings Costs		
Fabric Repairs & Maintenance	8,000	19,506
Heating & Lighting	7,000	5,864
Water Charges & Insurance	3,000	3,029
Manse Council Tax	-	
Cleaning Materials & Laundry	<u>4,180</u>	<u>4,285</u>
	22,180	32,684
Other Local Costs		
Sunday School	300	
Organ & Piano Maintenance	400	600
Equipment maintenance	600	
Telephone, posts, printing, stationery	1,700	1,650
Donation envelopes	300	260
Upkeep of Grounds	200	259
Other expenses	<u>2,000</u>	<u>2,201</u>
	5,500	4,970
Total Ordinary General Expenditure	<u>77,194</u>	<u>87,684</u>
GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR	<u>3,906</u>	<u>10,567</u>

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