

Stamperland Parish Church
Receipts and Payments Account
Year ended 31st December 2014

	Unrestricted Funds 2014	Restricted Funds 2014	Endowment Funds 2014	TOTAL 2014	TOTAL 2013
RECEIPTS					
Donations	£7,695	£0	£0	£7,695	£5,423
Offerings	£52,403	£0	£0	£52,403	£50,764
Gift Aid Tax Recovered	£9,575	£0	£0	£9,575	£7,787
Life & Work	£2	£0	£0	£2	£0
Legacies	£5,000	£0	£0	£5,000	£2,857
Fundraising Events	£3,807	£0	£0	£3,807	£4,705
Bank and Deposit interest	£472	£5	£0	£477	£644
Investment Income	£142	£0	£0	£142	£140
	<u>£79,096</u>	<u>£5</u>	<u>£0</u>	<u>£79,101</u>	<u>£72,320</u>
Rental of premises	£8,151	£0	£0	£8,151	£8,468
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	£1,526	£0	£0	£1,526	£0
	<u>£9,677</u>	<u>£0</u>	<u>£0</u>	<u>£9,677</u>	<u>£8,468</u>
TOTAL RECEIPTS	<u><u>£88,773</u></u>	<u><u>£5</u></u>	<u><u>£0</u></u>	<u><u>£88,778</u></u>	<u><u>£80,788</u></u>
PAYMENTS					
Cost of generating funds	£273	£0	£0	£273	£265
Charitable activities	£78,577	£0	£0	£78,577	£81,395
Governance costs	£0	£0	£0	£0	£0
Purchase of investments	0	£0	£0	£0	£2,000
TOTAL PAYMENTS	<u><u>£78,850</u></u>	<u><u>£0</u></u>	<u><u>£0</u></u>	<u><u>£78,850</u></u>	<u><u>£83,660</u></u>
Excess of Receipts over Payments for the year before transfers	<u><u>£9,923</u></u>	<u><u>£5</u></u>	<u><u>£0</u></u>	<u><u>£9,928</u></u>	<u><u>£-2,872</u></u>
Transfers	£0	£0	£0	£0	£0
Excess of Receipts over Payment for the year	<u><u>£9,923</u></u>	<u><u>£5</u></u>	<u><u>£0</u></u>	<u><u>£9,928</u></u>	<u><u>£-2,872</u></u>

Stamperland Parish Church
Statement of Balances
at 31st December 2014

	Unrestricted Funds 2014	Restricted Funds 2014	Endowment Funds 2014	TOTAL 2014	TOTAL 2013
Bank & Cash Balances					
Bank balances brought forward	£90,838	£1,435	£0	£92,273	£95,145
Movement in year					
Excess of Receipts over Payments for the year	£9,923	£5	£0	£9,928	-£2,872
	<u>£100,761</u>	<u>£1,440</u>	<u>£0</u>	<u>£102,201</u>	<u>£92,273</u>
Investments	<u>£3,634</u>	<u>£0</u>	<u>£0</u>	<u>£3,634</u>	<u>£3,498</u>
Assets	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>
Liabilities					
Amounts collected on behalf of third party	£0	£0	£0	£0	£0
Unbilled major repairs and services	£0	£0	£0	£0	£0
	<u>£104,395</u>	<u>£1,440</u>	<u>£0</u>	<u>£105,835</u>	<u>£95,771</u>

The accounts were approved at a meeting of the Trustees on the 25th January 2015

For and behalf of the Trustees

..... **Session Clerk**

..... **Treasurer**

1 Trustee Remuneration and Related Party Transactions

During the year, one trustee, Mrs Jane Curror, who is a member of the Kirk Session, received payment of £4285 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 £25,607 and the maximum stipend (in the fifth and subsequent years) was £31,469.

3 Expenses paid to Charity Trustee

The Rev George C Mackay received the sums of £677 and £174 in respect of travelling expenses and manse council tax, respectively.

4 Movements in Funds	At 1 Jan 2014	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2014
Restricted funds					
Kean Bequest	£1,435	£5	£0	£0	£1,440
					£1,440
Unrestricted Funds					
General Fund	£11,591	£88,587	£78,850	-£10,000	£11,328
Fabric Fund					
Fabric Fund (general)	£35,000			£7,000	£42,000
Roof contingency	£44,000			£3,000	£47,000
Copper Fund	£247	£186	£0	£0	£433
					£100,761
Total Funds	£92,273	£88,778	£78,850	£0	£102,201

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 2014	Incoming resources	Outgoing resources	Transfers into Fund	As at 31 Dec 2014
Designated Guild Fund	£452	£1,468	£1,507	£0	£413
Designated Sunday School Fund	£344	£549	£445	£0	£448
Neither the Guild Fund nor the Sunday School Fund form part of the Church Accounts					

5 Investments

	Market value at 1 Jan 2014	Purchases	Disposals	Gain/(loss) on Revaluation	Market value at 31 Dec 2014
Fabric Fund (general)	<u>£3,498</u>	<u>£0</u>	<u>£0</u>	<u>£136</u>	<u>£3,634</u>

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

Stamperland Parish Church
Notes to the Accounts
Analysis of Receipts

6 ANALYSIS OF RECEIPTS

RECEIPTS	UNRESTRICTED Funds 2014	RESTRICTED Funds 2014	ENDOWMENT Funds 2014	TOTAL Funds 2014	TOTAL Funds 2013
Offerings					
WFO Scheme (non Gift Aid)	£13,956	£0	£0	£13,956	£13,419
Gift Aid Donations	£33,748	£0	£0	£33,748	£31,953
Ordinary Offerings (Open plate)	£4,699	£0	£0	£4,699	£5,392
	<u>£52,403</u>	<u>£0</u>	<u>£0</u>	<u>£52,403</u>	<u>£50,764</u>
Donations					
Contributions from					
Congregational	£1,115	£0	£0	£1,115	£873
Weddings & Funerals	£560	£0	£0	£560	£810
Other donations	£5,834	£0	£0	£5,834	£3,543
Copper Fund Donations	£186	£0	£0	£186	£197
	<u>£7,695</u>	<u>£0</u>	<u>£0</u>	<u>£7,695</u>	<u>£5,423</u>
Gift Aid Tax claimed	£9,575	£0	£0	£9,575	£7,787
Life & Work	£2	£0	£0	£2	£0
Legacies	£5,000	£0	£0	£5,000	£2,857
Fundraising Events	£3,807	£0	£0	£3,807	£4,705
Bank and Deposit Interest	£472	£5	£0	£477	£644
Investment Income	£142	£0	£0	£142	£140
	<u>£18,998</u>	<u>£5</u>	<u>£0</u>	<u>£19,003</u>	<u>£16,133</u>
Rental of Premises	£8,151	£0	£0	£8,151	£8,468
Receipts from General Trustees	£1,526	£0	£0	£1,526	£0
	<u>£9,677</u>	<u>£0</u>	<u>£0</u>	<u>£9,677</u>	<u>£8,468</u>
Total Receipts	<u><u>£88,773</u></u>	<u><u>£5</u></u>	<u><u>£0</u></u>	<u><u>£88,778</u></u>	<u><u>£80,788</u></u>

Contributions to Unrestricted Funds from church organisations included the following:

The Guild	£400
Guides	£160
Brownies	£55
Stamperland Pipe Band	£500

Stamperland Parish Church
Notes to the Accounts
Analysis of Payments

7 ANALYSIS OF PAYMENTS

	UNRESTRICTED Funds 2014	RESTRICTED Funds 2014	ENDOWMENT Funds 2014	TOTAL Funds 2014	TOTAL Funds 2013
PAYMENTS					
Costs of generating funds					
Offering envelopes	<u>£273</u>	<u>£0</u>	<u>£0</u>	<u>£273</u>	<u>£265</u>
Charitable activities					
National Stipend Fund Allocation	£36,175			£36,175	£43,995
Less Endowment Income	-£701			-£701	-£694
Locum Ministry	£7,099			£7,099	
Presbytery Dues	£2,339			£2,339	£2,320
Minister's expenses					
Travel expenses	£1,055			£1,055	£2,659
Telephone and other expenses	-£14			-£14	£536
Pulpit Supply	£175			£175	£495
Other Salaries, National Insurance & Pen	£2,890			£2,890	£3,151
Fabric Repairs & Maintenance	£8,479			£8,479	£7,927
Heating & Lighting	£6,304			£6,304	£5,877
Insurance	£2,973			£2,973	£2,940
Manse Council Tax	£174			£174	£2,209
Cleaning Materials & Laundry	£4,285			£4,285	£4,091
Telephone, Posts, Printing, Stationery	£996			£996	£1,237
Purchase of 'Life & Work'	£0			£0	£54
Organ & Piano Maintenance	£200			£200	£300
Equipment maintenance	£570			£570	£586
Sunday School costs	£141			£141	£0
Outreach	£180			£180	£0
Copper Fund Expenditure	£0			£0	£300
Other expenses	£1,624			£1,624	£3,070
Upkeep of Grounds	£93			£93	£342
Purchase of photocopier	£3,540			£3,540	
	<u>£78,577</u>	<u>£0</u>	<u>£0</u>	<u>£78,577</u>	<u>£81,395</u>
Total Payments	<u>£78,850</u>	<u>£0</u>	<u>£0</u>	<u>£78,850</u>	<u>£81,660</u>

Major items of Fabric Repair and Maintenance include

Gas central heating boiler repair	£1,049
Replacement ceiling in vestry	£834
Roof repair	£588
Tiling church steps and vestibule	£910
Hall lighting	£870
Refurbishment of manse windows	£732
Purchase of floorcoverings for manse	£1,000

"Other" expenses include

Christian Copyright licence	£311
Maintenance of fire extinguishers	£248

8 COLLECTIONS FOR THIRD PARTIES

A total of £1357 was collected and paid directly to the following charities

Mary's Meals	£94
CHAS	£117
Williamwood Home	£119
Erskine Home	£164
Church House Bridgeton	£166
Ebola Appeal	£202
WaterAid	£215
Church of Scotland HIV Programme	£280
Total	<u><u>£1,357</u></u>

GENERAL FUND BUDGET**BUDGET 2015****ACTUAL 2014**

INCOME**Offerings**

WFO Scheme (non Gift Aid)	14,000		13,956	
Gift Aid Donations	33,000		33,748	
Tax on Gift Aid Donations	8,000		9,575	
Ordinary Offerings (Open plate)	5,000		4,699	
Other Offerings, Donations, Gift Days, etc	<u>4,000</u>		<u>5,834</u>	
		64,000		67,812

Other Ordinary General Income

Contributions from Congregational Organisations	1,000		1,115	
Regular Fund Raising Events	4,000		3,807	
Weddings & Funerals	300		560	
Use of Premises	8,500		8,151	
Life and Work (Net)			2	
Payment from General Trustees			1,526	

13,80015,161**Total Ordinary General Income**77,80082,973**EXPENDITURE****National Ministry and Mission & Wider Work**

National Stipend Fund Allocation	33,810		36,175	
Less endowment income	(722)		(701)	
Locum ministry	10,555		7,099	
Presbytery Dues	<u>2,357</u>		<u>2,339</u>	
		46,000		44,912

Local Staffing Costs

Minister's Travelling Expenses	600		1,055	
Minister's Telephone & Other Expenses	-		(14)	
Pulpit Supply	330		175	
Other Salaries, National Insurance & Pensions	3,000		2,890	
		3,930		4,106

Buildings Costs

Fabric Repairs & Maintenance	8,000		8,479	
Heating & Lighting	6,500		6,304	
Water Charges & Insurance	3,000		2,973	
Manse Council Tax	-		174	
Cleaning Materials & Laundry	<u>4,400</u>		<u>4,285</u>	
		21,900		22,215

Other Local Costs

Sunday School	300		141	
Organ & Piano Maintenance	300		200	
Equipment maintenance	600		570	
Telephone, posts, printing, stationery	1,200		996	
Donation envelopes	300		273	
Outreach			180	
Upkeep of Grounds	200		93	
Purchase of photocopier			3,540	
Other expenses	<u>1,500</u>		<u>1,624</u>	
		4,400		7,617

Total Ordinary General Expenditure76,23078,850**GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR**1,5704,123

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

