

**Bucksburn Stoneywood Parish Church of Scotland
19 Old Meldrum Road
Bucksburn
ABERDEEN
AB21 9AD**



**ANNUAL ACCOUNTS
(RECEIPTS AND PAYMENTS)
Year ending 31st December 2015**

Budget 2016

Congregation Reference Number 311886

Scottish Charity Number SC017404

Reference and Administrative Information

Charity Name: Bucksburn Stoneywood Parish Church of Scotland
Charity Registration Number: SC017404
Congregation Reference No: 311886
Contact Address: 19 Old Meldrum Road
Bucksburn
ABERDEEN
AB21 9AD

Trustees

Minister: N Parker

Elders:

E Bruce; G Cruickshank; R Cruickshank; A Henderson; Michael Hepburn; Ann Hepburn; B Leslie; K MacIntosh; C Mundie; G Rennie; M Rennie; J Stephen; D Stewart; ; E Wedderburn.

Board Members:

M Anderson-Smith; M Mundie; M Munro; Murray Hepburn; A Prideaux; D Rothnie; M Still; G Thain
(joined June 2015. resigned October 2015)

Principal Office-bearers

Minister: Rev Dr Nigel Parker
Session Clerk: Mr Michael Hepburn
Clerk to the Board: Mrs Muriel Rennie
Church Treasurer: Ms Kate Mason

Independent Examiner

Frank Burnett
132 Braehead Way
Bridge of Don
Aberdeen
AB22 8SD

Bankers

Clydesdale Bank,
Dyce Branch
Victoria Street
Dyce
Aberdeen
AB21 7AX

Trustees' Annual Report

Year ended 31 December 2015

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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. In the year in question an interim moderator was appointed and he was a trustee for the period appointed. 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 six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six 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.

Regular Activities

Sundays

10.30am Worship services

Monday-Wednesday 9.30-11.45am – The Cloverfield Playgroup** meets in the hall.

Monday 6-7pm Jazzercise**

Tuesdays

The Guild meets in the hall monthly in the afternoon

Wednesdays

1.30pm Scottish country dancing in the hall (October-March).

Thursdays

Fortnightly: The Welcome Cuppa. 10-11.30am

Fortnightly: Tots' tunes 9.15-11.15- outreach to pre school children and parents.

3.30-9pm Slimming world** from summer 2015

7.30pm Evening Fellowship - learning and growing through Bible study and discussion.

Fridays

9.30-11.30am Bucksburn Mothers and Toddlers** meet in the hall

Saturdays

9.30am Jazzercise**

** = external lets

Trustees' Annual Report (cont)

Year ended 31 December 2015

Achievements and Performance

The year 2015 presented the congregation with a number of challenges, some common to all churches and others unique to Bucksburn Stoneywood.

At 31st December 2015 there were 404 members. There were no baptisms, no weddings and 29 funerals during the year. The sacrament of the Lord's Supper was conducted on 4 Sundays during the year and on Maundy Thursday.

The Kirk Session began the year by reorganising the districts to address declining membership and declining number of active Elders. The cloud of uncertainty from the minister's suspension was still present to greater or lesser degree and the Kirk Session had a meeting chaired by Phil Lightbody to address the outstanding issues. However this was not as productive as had been hoped owing to a departing from the brief.

A visitation to new housing was intended but it was overtaken by property issues that drew energy away from the intended outreach. The Session were encouraged by some new members joining by transference certificate during the year.

The congregation always seeks to be of service to the community. With the closure of the Bucksburn/Brimmond School the City Council lost a polling place. The church was approached for the use of the hall, inspected and approved and is now a designated polling station at the 5th May and subsequent elections.

The congregation continued to work in partnership with other local congregations in joint services at World Day of prayer and Good Friday Service. The minister continued to give service as convener of the presbytery's Ministries committee. Ann Hepburn became the presbytery's safeguarding trainer.

The work of the Congregational Board continued in seeking to put the finances of the congregation onto a sound footing. Kate Mason had decided for a variety of reasons that she was no longer able to fulfil the responsibilities of treasurer as she would wish. She was able to carry on to the end of the year with such book keeping as would record receipts and payments. The congregation is grateful to Kate and wishes her well. It began to be necessary to look for a new treasurer. In the meantime the Clerk to the Board was holding the paper work.

The property work of the congregation was needing leadership. Mr A Henderson had carried this forward for many years but the time had come to properly retire. As is often the case we struggled to find someone to take up the post. In May Mr George Thain took up the post as property convener. With great energy, he sought to bring the church's practice and policy into line with current trends, particularly with respect to Health and Safety legislation. However within a few months, he had to resign on the grounds of ill health. Again the congregation is grateful and we wish him well.

The Board's main property concern was the state of the church hall roof. It had been thought necessary to replace the roof and tenders were sought. A contractor was appointed and a start date fixed. It was also found necessary to repair and repoint coping stones. At the last minute, concerns were raised about the work and the start date was put back. Consulting with a Building Surveyor showed that there was no substantial impediment to the work proceeding. However the date had slipped by and the contractor withdrew. The surveyor also believed that total replacement of the roof was not necessary but rather a refit of the valley gutter. This will be undertaken in 2016.

The Board organised a number of social and fundraising events through the year: soupsweet lunches; Easter breakfast; strawberry tea; autumn coffee morning; St Andrew's night.

Trustees' Annual Report (cont) Year ended 31 December 2015

The heart of congregational life is Sunday Worship. However our worship experience was diminished by the musical quality offered. An intermittent fault on the organ meant that for many months it was unreliable and so recorded music was used. (The organ is believed to have been repaired in early 2016). If all is well, a new organist will be sought.

Attendance at worship at some points dropped as low as perhaps 30-35 people a week but this has since improved.

As required by the presbytery plan, representatives of the church leadership met with those congregations in our local cluster. Much of the conversation focussed on youth and the representatives felt disadvantaged since the church has no youth organisation.

Towards the end of the year preparations were made for the Local Church Review by presbytery (the former quinquennial visitation). The previous one was overtaken by the minister's suspension. Preparation was also made for the quinquennial property inspection. This professional inspection of property sets out the issues facing the congregation in maintaining its property.

Opportunities for Christian education continued through the year with Thursday evening Bible Studies. The minister continued to act as chaplain to both primary schools. When Brimmond school moved to its new premises outside the parish, he stood down from duties there. He is Chaplain to 102 (Dyce airport) ATC Squadron.

The Guild continued to meet under their dedicated leadership and an informative program was organised for the new session under the new theme "Be bold be strong".

TEAR Fund, Blythwood and Christian Aid were supported through special collections. The Mission and Benevolent fund supported long term partners. The monthly food bank collections begun in 2014 continue to be well supported.

We continued to work together where appropriate with neighbouring churches. We shared in joint events like the World Day of Prayer and a joint Good Friday service. The latter was this year held in Bucksburn Stoneywood Church. There is also a partnership formed with the city wide befriending alliance and its local expression of the Living Well Trust, though the funding for this has since been withdrawn.

The year concluded with Christmas celebrations, reminding us all of God's presence in all the times of the congregation's life."

Financial Review

It is disappointing that we again record a loss on our General Fund receipts and payments. However it is less than last year's and the congregation are to be commended for beginning to make a response to the situation. The budget for 2016 also predicts a loss

The largest source of **income** continued to be the donations of the members. Comparing like for like this showed a decrease in general giving through WFO. However this was offset by a reclaim of tax from HMRC. Fund raising through special events continued but this is dependent on the hard work of volunteers to sustain coffee mornings and social committee events. Income derived from the Leslie legacy will decrease if we spend our way through the legacy. Rental of premises is increasingly important and is likely to increase as more commercial use is made of the premises. It was found that some tenants had not been paying their contribution.

The largest **expense** was the Ministry and Mission contribution to the church. On examination of the accounts it seems that we have been paying in excess of our allocated M&M budget, paying over £500 more than we should have. Another unnecessary expense was in the

Trustees' Annual Report (cont) **Year ended 31 December 2015**

electricity bill which has a large credit at this time. There is also the question of whether as a charity we should be paying water charges. These will be investigated.

As the congregation contemplates the future there will be capital expenditure associated with renewing the property using the Duncan Watt legacy. Now that the organ is repaired there will be a large bill to pay. The possible appointment of an organist must also be accounted for in staff fees. The church cleaner is paid a Living Wage.

We must also consider ways in which we can "go for growth" using the resources of the Duncan Watt legacy and the buildings to grow our discipleship, our membership and so our income.

Reserves Policy

It is the Trustees' policy that regular running costs of the church should be met by the regular income of the church. The cashflow problems meant that it was necessary to transfer £10,000 from the (unrestricted) Leslie Legacy to the General fund bank account.

There are planned capital expenditures on the building within the terms of the Duncan Watt legacy, the Leslie legacy and the Change fund.

The Church held £130834.88 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session and 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 and 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,



M Hepburn

Session Clerk

21st March 2016

Independent Examiner's Report to the Trustees of Buckburn Stoneywood Parish Church

I report on the accounts of the charity for the year ended 31st December 2015 which are set out on pages 8 to 18.

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

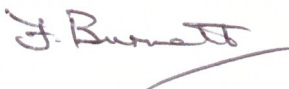
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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

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.

(Sgd)



F Burnett
132 Braehead Way
Bridge of Don
Aberdeen
AB22 8SD

22nd March 2016

Buckburn Stoneywood Parish Church of Scotland
Receipts and payments accounts
Year ended 31 December 2015

		Unrestricted Funds 2015 £	Restricted Funds 2015 £	Endowment Funds 2015 £	Total 2015 £	Total 2014 £
RECEIPTS						
Donations	Note 2,3	31303.87	794.54	0	32098.41	31058.72
Legacies						100
Activities for Generating Funds		3186.65	0	0	3186.65	1138.1
<i>Social cttee events</i>		1025.6				
<i>Autumn coffee morning</i>		996.72				
<i>Welcome cuppa</i>		1008.83				970.85
<i>Quiz fund raising activities</i>		155.5				67.25
<i>Guild Fund raising activities</i>		0				100
Bank & Deposit interest		312.47	780.59	6.08	1099.14	1055.51
<i>Investment income</i>		212.53				252.54
<i>(NS&I Income Bond)</i>						
<i>Sidney Leslie Fund</i>		99.94				62.12
<i>Guild account interest</i>		0				0
<i>Fabric Fund investments</i>			0.23			0
<i>Change Fund</i>			41			38.64
<i>Duncan Watt Legacy</i>			739.36			696.46
<i>Imray Fund investments</i>				6.08		5.75
Total		34802.99	1575.13	6.08	36384.2	33352.33
Rental of premises		4114.9				4853.3
Sale of investments			25			
Other Receipts						
Life & Work surplus		5.46				
Weddings and Funerals		880				600
Total		5000.36	25	0	5025.36	5453.3
Total Receipts		39803.35	1600.13	6.08	41409.56	38805.63
Payments						
Costs of generating funds	Note 4	385.6			385.6	386
Charitable activities		46871.21	656.8	0	47528.01	47700.64
Governance costs						1200
Total Payments		47256.81	656.8	0	47913.61	49286.64
Excess of Receipts over Payments for the year before transfers		-7453.46	943.33	6.08	-6504.05	-10481.01
Transfers						
General Fund		10131.02			10131.02	10000
Sidney Leslie Legacy		-10099.94			-10099.94	-10000
Junior Church				-6.08	-6.08	
Fabric fund			-25		-25	
Total Transfers		31.08	-25	-6.08	0	0
Excess of Receipts over Payments for the year		-7422.38	918.33	0	-6504.05	-10481.01

Bank and Deposit Balances brought forward 1st January 2015

	Unrestricted Funds		Restricted Funds		Endowment Funds	Total
	£	£	£	£	£	£
Bank and deposit balances at 1st January 2015						
General Fund	21963.59					21963.59
General Fund A/C		5688.28				
Income Bond		17000				
<i>Less liabilities</i>		<i>-724.69</i>				
Leslie Legacy	16452.08					16452.08
CofS Investor's trust		16452.08				
Guild Fund	269.12					269.12
Guild fund a/c		221.21				
Cash in hand		47.91				
Fabric Fund			1072.88			1072.88
Change Fund			6742.64			6742.64
Flower fund			326.51			326.51
Flower Fund current a/c				248.17		
Cash in hand				78.34		
Youth fellowship fund			89.41			89.41
Mission and Benevolent Fund			74.65			74.65
Duncan Watt legacy			121610.46			121610.46
Imray Fund					1000	1000
TOTALS	38684.79		129916.55		1000	169601.34

Bucksburn Stoneywood Parish Church of Scotland
 Receipts and payments accounts
 Year ended 31 December 2015

Held in the following accounts and investments:

<i>Current account totals:</i>	
General Fund	5688.28
Fabric Fund	1072.88
Guild account	221.21
Flower Fund	248.17
Youth Fellowship	89.41
Mission and Benevolent	74.65
 <i>Cash in Hand</i>	
Flower fund	78.34
Guild	47.91
 <i>Investments</i>	
Income Bond (NS&I)	17000
Change Fund	6742.64
Leslie Legacy (CofS Inv Trst Deposit fund)	16452.08
Duncan Watt legacy (CofS Inv Trst Deposit fund)	121610.46
Imray Fund (CofS Inv Trst Deposit fund)	1000
 <i>Less liabilities</i>	
Christmas collection	271.39
M&B undisbursed funds	150
Earl Haig fund	133.3
Blythswood	170
<i>Total liabilities</i>	-724.69
 Total	 169601.34

Movement of Funds

	Unrestricted Funds	Restricted funds	Endowment Funds	Total
Totals at 1st January 2015	38684.79	129916.55	1000	169601.34
Receipts	39803.35	1600.13	6.08	41409.56
Payments	47256.81	656.8		47913.61
	31.08	-25	-6.08	0
Movement in Year: Excess /(deficit) of receipts over payments	-7422.38	918.33	0	-6504.05
Bank and deposit balances at 31st December 2015	31262.41	130834.88	1000	163097.29

Bank and Deposit Balances brought forward 31st December 2015

	Unrestricted Funds		Restricted Funds		Endowment Funds	Total
	£	£	£	£	£	£
Bank and deposit balances at 31st Decr 2015						
General Fund	24522.81					24522.81
General Fund A/C		7908.38				
Income Bond		17000				
Less liabilities		-348.03				
Less M&B holding		-37.54				
Leslie Legacy	6452.08					6452.08
CofS Investor's trust		6452.08				
Guild Fund	287.52					287.52
Guild fund a/c		209.27				
Cash in hand		78.25				
Fabric Fund			1073.11			1073.11
Change Fund			6783.64			6783.64
Sunday School fund						
Flower fund			426.71			426.71
Flower Fund current a/c				248.17		
Cash in hand				178.54		
Youth fellowship fund			89.41			89.41
Mission & Bnvolent Fund			112.19			112.19
General fund a/c				37.54		
Current a/c				74.65		
Duncan Watt legacy			122349.82			122349.82
Imray Fund					1000	1000
TOTALS	31262.41		130834.88		1000	163097.29

Held in the following accounts and investments:

General Fund	7908.38
Fabric Fund	1073.11
Guild account	209.27
Flower Fund	248.17
Youth Fellowship	89.41
Mission and Benevolent	74.65
<i>Cash in Hand</i>	
Flower fund	178.54
Guild	78.25

<i>Investments</i>	
NS&I Income bond	17000
Change Fund (CofS Inv Trst Deposit fund)	6783.64
Leslie Legacy (CofS Inv Trst Deposit fund)	6452.08
Duncan Watt legacy (CofS Inv Trst Deposit fund)	122349.82
Imray Fund (CofS Inv Trst Deposit fund)	1000
<i>Less liabilities</i>	
<i>Christian Aid</i>	-148.21
<i>Church officer gifts</i>	-50
<i>Christmas collection</i>	-149.82
Total liabilities	-348.03
Total	163097.29

The accounts were approved by the Kirk Session and the Congregational Board on Monday 21st March 2016

For and on Behalf of the Kirk Session and Congregational Board

Michael Hephum Session Clerk

Musiel Hennie Acting treasurer

Buckburn Stoneywood Parish Church of Scotland
Receipts and payments accounts
Year ended 31 December 2015

Notes to the Accounts

1 Trustee Remuneration and Related Party transactions

Rev Dr N Parker, minister, received benefit of £2745.20 in council tax and £2508.25 in telephone and travel expenses.

Mr A Henderson and Mr J Stephen received gifts of £25 each in appreciation of voluntary church officer duties.

2 Movement in Funds

	At 1st January 2015 £	Receipts £	Payments £	Transfers £	At 31st December 2015 £
Unrestricted funds					
General Fund	21963.59	39177.47	46749.27	10131.02	24522.81
Leslie legacy	16452.08	99.94		-10099.94	6452.08
Guild	269.12	525.94	507.54		287.52
TOTAL	38684.79	39803.35	47256.81	31.08	31262.41
Restricted Funds					
Fabric	1072.88	25.23		-25	1073.11
Change Fund	6742.64	41			6783.64
Flower Fund	326.51	507	406.8		426.71
Youth Fellowship	89.41	0	0		89.41
Mission and Benevolent	74.65	287.54	250		112.19
Duncan Watt Legacy	121610.46	739.36			122349.82
TOTAL	129916.55	1600.13	656.8	-25	130834.88
Endowment Funds					
Imray Fund	1000	6.08		-6.08	1000
Total	1000	6.08		-6.08	1000
Grand Total	169601.34	41409.56	47913.61	0	163097.29

Purpose of Designated Funds

General Fund: This deals with all general expenditure to maintain the day to day running of the church. It is also used as a means of paying special collections.

Leslie Legacy: This was a legacy from the estates of the late Sidney and Sarah Leslie. It is given for the general purposes of the congregation. It has been used to fund special ventures at the decision of the trustees. The income from the legacy is paid to the General Fund, since it (the income, not the capital) is assessed for Ministry and Missions contribution. It has been necessary to use the Legacy to fund cashflow for General Fund..

Guild Accounts: This fund deals with all matters relating to Guild finance. For accounting purposes this is marked as an unrestricted fund. However all monies raised and payments made are done so by the Guild. The accounts are independently examined by Mr David Wood.

		2015		2014	
Income					
Donations					
	<i>Meetings</i>	299.4		133.78	
	<i>Membership fees</i>	84		96	
	<i>Project donations</i>	78.6			
	<i>Salvation Army</i>	47			
	<i>Refund DVD money</i>	16.94			
			525.94		229.78
Fund raising activities			0		288.03
Bank interest					
Total			525.94		517.81
Expenditure					
Guild Expenses					
	<i>Donations to Speakers</i>	40			
	<i>Central Funds</i>	80		64	
	<i>Affiliation</i>	10		10	
	<i>Aberdeen presbytery</i>	30			
	<i>Dundee expenses (inc collection & DVD)</i>	26.94			
	<i>Misc</i>	8.9		27.99	
	<i>Church officer</i>	21.7		17.95	
			217.54		119.94
Charitable					

		2015		2014	
donations					
	<i>Church Heating Lighting and Mission</i>	100			
	<i>Bible Society</i>	30			
	<i>Projects (Heart for Art)</i>	40			
	<i>Christian aid</i>	30			
	<i>Teen Challenge</i>	28			
	<i>Salvation Army</i>	62			
			290		647.44
Total expenditure			507.54		767.38

Purposes of Restricted funds: Most of these funds have been set up in a historical period of time and the intention of the donors has been for the purpose described.

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church properties. Income was derived from return on investments with General Trustees and 3 1/2% war stock. During 2015 the War stock was sold (£25). The remaining capital in the fund was from investments returned to the congregation. It will be transferred to General Fund in 2016 to be set against the property expenses incurred by that fund.

Flower Fund: This provides flowers for display during services of worship and other events. Income is by cash donations and reimbursed expenses.

Youth Fellowship Fund: This fund held historical resources gathered to support a youth fellowship. After supporting the 3Bs club, the balance is to be transferred to the General Fund for educational expenses.

Mission and Benevolent Fund: has two uses – to provide benevolence to people of the parish in need and to support Mission work. While accounted for separately, all payments and receipts are made through the General Fund account.

	2015	2014
Income		
Donations	287.54	
Expenditure		
Leprosy mission	50	
Bethany Christian Trust	50	
Cyrenians	50	
Delhi Bible institute	50	50
Scottish Bible society	50	50
Total	250	100

Purpose of Endowment funds: Income from the Imray fund is to be used to provide children's work in the church. It is now paid direct to the General Fund.

Note 3 - Analysis of Donations

		Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	Total 2014
		£	£	£	£	£
	WFO Scheme (non Gift aid)	4051.77			4051.77	6530.5
	WFO (Gift aid)	9781.6			9781.6	9882.8
	Gift aid donations					2910
	Annual Gifts and standing orders	8517			8517	6275.4
	Tax Recovered on Gift Aid Donations	3674.3			3674.3	0
	Ordinary Offerings (Open Plate)	1862.26			1862.26	1997.34
	Other Offerings,					
	Donations	240			240	200
	Guild donation	100			100	
	Gift Day	2551			2551	2157
	<i>Total General Fund donations</i>	<i>30777.93</i>			<i>30777.93</i>	<i>29953.04</i>
	Guild funds	525.94			525.94	229.78
	Flower Fund		507		507	580
	Mission and Benevolent		287.54		287.54	295.9
	Total Donations	31303.87	794.54	0	32098.41	31058.72

Note 4 – Analysis of payments

		Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	Total 2014
	Costs of generating funds					
	Offering envelopes	386.5				386.5
	Examination fee					1200
	Charitable activities//					

		Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	Total 2014
	Charitable activities					
	<i>National ministry and wider work</i>					
	Ministries and Mission Contribution	28456			28456	28989
	<i>Less endowment income</i>	-2271			-2271	-2206
	Ministries and Mission contribution (Nett)	26783			26783	26783
	Presbytery dues	605			605	683.5
	<i>Local staffing costs</i>					
	Minister's travelling expenses	1811.75			1811.75	1308.85
	Minister's phone and other expenses	696.5			696.5	677.5
	Pulpit supply	385			385	590
	Other staffing costs	2600			2600	4150
	<i>Building costs</i>					
	Fabric repairs and maintenance (Gen'l Fund)	808.03			808.03	915.73
	Manse council tax	2745.2			2745.2	2733.4
	Polo Park grd mntnce	149.76			149.76	
	Gas	1377			1377	1260
	Electricity	2820			2820	2745
	Water	703.22			703.22	681.28
	Buildings insurance	2201.11			2201.11	2158.85
	Equipment	1021.49			1021.49	45.65
	Cleaning materials	250.09			250.09	121.39
	<i>Other local costs</i>					
	Church hall telephone	264			264	171.3
	Website	137.39			137.39	
	Organ (inc CCLI)	164.56			164.56	
	Printing and photocopying	544.4			544.4	689.62
	postage	12.5			12.5	47.8
	Education & outreach	20			20	
	Other expenses (palm crosses, PVG, communion wine)	87.77			87.77	288.5
	Church officer gifts	50			50	50

		Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	Total 2014
	Bank charge + error	125			125	
	<i>Total General Fund expenses</i>	<i>46362.78</i>			<i>46362.78</i>	<i>46101.37</i>
	Guild expenses	217.54			217.54	119.94
	Guild donations to external agencies	290			290	647.44
	Grants to cong'l organisations					
	Flower purchase		406.8		406.8	594.54
	M&B fund external donations		250		250	237.35
	Total	46820.32	656.8		47477.12	47700.64

Note 5

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. Maximum stipend in 5th and subsequent years of service £32,098.

Note 6

Collections for third parties.

	2015	2014
WaterAid	162.12	51
TEAR Fund (harvest)	79.35	120.1
Christian aid week collection	148.21	265.9
Earl Haig Fund	165.31	133.3
Blythswood care (shoeboxes)	152.8	165.13
Christmas collection	149.82	271.39
Total	857.61	1006.82

Bucksburn Stoneywood Parish Church of Scotland
 Receipts and payments accounts
 Year ended 31 December 2015

Budget 2016

	<u>Actual receipts and expenditure 2014</u>	<u>Actual receipts and expenditure 2015</u>	<u>Budget 2016</u>
Receipts			
Donations	31058.72	30437.93	32800
Legacies	100		
Activities for Generating Funds	1138.1	3186.65	2000
<i>Soup n sweet (1)</i>		136.3	
<i>Soup n sweet (2)</i>		129	
<i>St Andrew's night</i>		206.3	
<i>Strawberry tea</i>		299	
<i>Sponsored Walk</i>		255	
<i>Autumn coffee morning</i>		837.52	
<i>Welcome cuppa</i>		1008.83	
<i>Quiz</i>		155.5	
Investments	314.66	312.47	300
Rental of premises	4853.3	4214.9	6000
<i>Weddings and Funerals</i>	<i>600</i>	<i>880</i>	<i>500</i>
<u>Total Receipts</u>	<u>39268.68</u>	<u>39031.95</u>	<u>41600</u>
Payments			
Cost of generating funds		386.5	386.5
Charitable activities	49540.64	46362.77	46795
Governance costs	50		
<u>Total Payments</u>	<u>49590.64</u>	<u>46749.27</u>	<u>47181.5</u>
Excess of Receipts over Payments for the year before transfers	-10321.96	-7717.32	-5581.5
Transfers		0	
<u>Excess /(deficit) of Receipts over Payments</u>	<u>-10321.96</u>	<u>-7717.32</u>	<u>-5581.5</u>
Analysis of Donations			
WFO Scheme (non Gift Aid)	6530.5	4051.77	4000
<i>WFO Scheme (Gift Aid)</i>	<i>12792.8</i>	<i>9781.6</i>	<i>10000</i>
<i>Annual gifts and Standing orders</i>	<i>6275.4</i>	<i>8517</i>	<i>9000</i>
Tax Recovered on Gift Aid Donations	0	3674.3	5000
Ordinary Offerings (Open Plate)	1997.34	1862.26	1800
Other Offerings, <i>Gift Day</i>	<i>2157</i>	<i>2551</i>	<i>3000</i>
<u>TOTAL</u>	<u>29753.04</u>	<u>30437.93</u>	<u>32800</u>

Charitable activities

Ministries and Mission contribution (Nett)	26783	26783	25900
Presbytery dues	683.5	605	575
<i>Local staffing costs</i>			
Minister's travelling expenses	1308.85	1811.75	1300
Minister's phone and other expenses		696.5	700
Pulpit supply	590	385	385
Other staffing costs	4150	2600	4200
<i>Building costs</i>			
Fabric repairs and maintenance (Gen'l Fund)	932.64	808.03	500
Manse council tax	2733.4	2745.2	2800
Polo Park grnd mntnce		149.76	150
Gas	1260	1377	1400
Electricity	2745	2820	3000
Water	681.28	703.22	700
Buildings insurance	2158.85	2201.11	2300
Equipment	45.65	1021.49	200
Cleaning materials	111.43	250.09	250
<i>Other local costs</i>			
Church hall telephone	849	264	280
Website		137.39	90
Organ (inc CCLI)		164.56	1000
Printing and photocopying	985.23	544.4	600
postage		12.5	15
Education & outreach		20	200
Other expenses (palm crosses, PVG, communion wine)	3386.81	87.77	200
Church officer gifts		50	50
Bank charge + error		125	
Total General Fund expenses	49590.64	46362.77	46795