

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



**ANNUAL ACCOUNTS  
(RECEIPTS AND PAYMENTS)  
Year ending 31<sup>st</sup> December 2016**

**Budget 2017**

**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 (died 23<sup>rd</sup> March 2016 ; 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.

### Principal Office-bearers

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

### 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 2016

### 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\*\*

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 2016

### Achievements and Performance

At 31<sup>st</sup> December 2016 there were 392 members. There were 3 baptisms (inc 1 profession of faith), 1 wedding and 32 funerals during the year. The sacrament of the Lord's Supper was conducted on 4 Sundays during the year and on Maundy Thursday.

In autumn 2015 a quinquennial property survey of the buildings was conducted. A number of general issues were raised in verbal discussion but the written report was expected in early 2016. It is regretted that at the time of writing (January 2017) it has still not been produced and presbytery has expressed its concern and criticism of the firm involved.

Acting on what were known to be issues, the following work was progressed during the year: Roof and valley gutter repairs; renewal and repair of toilets; new fire alarm system; fire doors; repair of front steps; creation of rear fire escape path; repair of rotten door frames and weathered panels; full electrical survey; painting of front railings; securing of bell; gutter cleaning and repair; associated redecoration.

This work has been well received and was paid for through the Change Fund, the Duncan Watt legacy and the Listed Places of Worship scheme. Much of the work was completed in time for the use of the halls by the Council for the Holyrood elections and the European referendum in May and June 2016 respectively.

The heart of congregational life is Sunday Worship. During the year, between festivals and holidays preaching series focussed on Luke's gospel, "What kind of church?" (a document produced by the Evangelical Alliance) and a series on 2 Chronicles. The intermittent fault on the organ reported last year has still not been repaired, despite much attention by engineers and some expense. Attendance at worship varies but is usually between 40-50.

Opportunities for Christian education continued through the year with Thursday evening Bible Studies. This year there was a Lent series of studies based on *Les Misérables*. The minister continued to act as chaplain to 102 (Aberdeen airport) ATC Squadron. The minister continues with his BSL Level 6 studies and the presbytery directed that £3000 of the M&M contribution could be used to support this. Donations are received from time to time in gratitude for his service in this area.

The Guild continued to meet under their dedicated leadership and an informative program was organised for the new session under the theme "Be bold, be strong", focussing this year on "Go in joy". Welcome Cuppa met fortnightly including one day dedicated to fundraising for Macmillan cancer research

The early part of the year also saw progression of the Local Church Review. Visits and meetings took place with team led by Rev Ken Petrie. A Five year Plan has been developed and awaits approval.

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

The finances of the Congregation were under review but the absence of a treasurer meant there was not as close scrutiny as would have been preferred. During 2016 OSCR raised concerns about the format of the 2014 (twenty-fourteen) accounts. This meant that the 2015 accounts which had been submitted were not accepted either. Considerable work in rewriting the accounts (including unpicking 2013 accounts) took place in the summer of 2016 to ensure compliance. The 2014 accounts were then accepted and the 2015 accounts were subsequently accepted. (There was no suggestion of impropriety or misuse of funds.)

## Trustees' Annual Report (cont) Year ended 31 December 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.

TEAR Fund, Blythwood and Christian Aid were supported through special collections. The Mission and Benevolent fund supported long term partners like Sheila Reid. The monthly food bank collections begun in 2014 continue to be well supported through 2016.

During the year, house building programs continued in the parish. Compared with 2 years ago there are 800 more homes in the parish (total now = ca 3000). In the run up to Christmas, cards were delivered to every home in the parish with details of Christmas services and contact details for the church. This work alone brought a number of additional people to the Christmas services.

### Financial Review

Some years ago a congregational meeting expressed the wish that the Duncan Watt legacy should be used to improve the church property. The young people of the congregation and community (and those who care for them) need facilities and resources which meet their needs for safety and well being. In 2016 the largest expenditure of the congregation - £40,047.76 - was on the capital development project outlined above (details listed in note 7 to the accounts on page 19). Much of this work was also recommended by the surveyor conducting the quinquennial property survey. The Change fund had also been given in order to improve the toilets so it was used to fund part of the work. Monies were paid from the General Fund and then reclaimed from these Restricted funds. We also anticipate a successful claim for the value of the VAT for much of the work from the Listed Places of Worship Fund. When this comes in and the final cost known, a final transfer from the Duncan Watt fund and Change fund will be made.

Clearly this amount of expenditure distorts the general picture of the financial life of the congregation. We would appear to have "lost" (£163097.29 - £127902.1=) £35,195.19 over the year. However taking out the development cost (£40047.76) from the accounts would show that we had an surplus of receipts over expenditure.

There were three main reasons for this:

1. We had generous legacies of £5750. Remembering the widow's mite, we honour all who give service in less tangible ways. Nevertheless we are grateful to Betty Leslie, Betty Pirie and Sandy McMann for remembering the work of the congregation in their wills.
2. Our hall rent saw a substantial rise (£3000) over budget through increased use and increased fees. Such income is of course welcome, but it can leave the congregation financially dependent on the ongoing tenancy of one or two well paying organisations.
3. We received refunds of nearly £3000 from excess payments in previous years.
  1. We finally managed to reclaim the water charges that we were exempt from as a charity. We will no longer pay water charges
  2. The excess Ministries and Mission contribution of 2015 was returned to us
  3. A large balance in our electricity account came back to the congregation.

The largest source of income continues to be the giving of our members. As numbers decline, giving of regular offerings would decline. Much of the congregation's members are of senior years and on fixed or restricted incomes. It is a great credit to the congregation that in such circumstances the budget for donations was met and exceeded.

In 2016 no claim was made for Gift Aid from HMRC. The amount to be claimed will accumulate and when a claim is made, a substantial amount will be returned to the congregation. Also to be claimed back is the £3000 on the congregation's M&M contribution to fund the Minister's BSL course. This is 'revenue neutral' so far as the congregation is concerned.

## Trustees' Annual Report (cont) Year ended 31 December 2016

In an administrative oversight, the Christian Aid collection of 2015, the 2016 presbytery dues and the toilet twinning fee were not paid. They are reckoned as spent but listed as liabilities as at 31<sup>st</sup> December 2016.

During the year, the small and rarely used chequing accounts were closed and balances transferred to the General Fund current account. This reduces the risk of fraud and makes administration easier (only one set of signatures for none cheque book). The funds are still accounted separately.

Other items of above budget expenditure include:

- ◆ 'Polo Park maintenance' - one off work on trees on the Polo Park estate.
- ◆ 'Equipment' - purchase of replacement manse dishwasher due to the early failure of the previous one (£431.99) and a new payphone for the church kitchen (£98);
- ◆ 'Fabric repairs and Maintenance' - full 5 year electrical safety survey and subsequent repairs (£2158.56). This was separate form the property development.
- ◆ 'Organ and music' - £757 organ repairs;
- ◆ 'Printing' - redesign of church logo by iceberg printing and their photocopying church accounts;
- ◆ other miscellaneous expenses includes 2 years' cost of harvest cakes.
- ◆ 'Website' – The hosting company (Godsweb) offered a one time deal of 5 years' hosting for the cost of 3. This saves approximately £100. (Domain name still costs £10/year)

### Reserves Policy

It is the Trustees' policy that regular running costs of the church should be met by the regular income of the church. This was achieved this year for the first time in some years.

Planned capital expenditures on the building fell within the terms of the Duncan Watt legacy, the Leslie legacy and the Change fund.

At year's end, the Church held £95,304.42 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,

**Session Clerk**

**6<sup>th</sup> March 2017**



M Hepburn

## 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 2016 which are set out on pages 8 to 19.

### 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

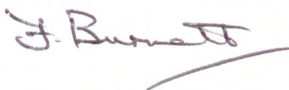
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual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



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Independent examiner

7<sup>th</sup> March 2017  
F Burnett  
132 Braehead Way  
Bridge of Don  
Aberdeen  
AB22 8SD

**Bucksburn Stoneywood Parish Church of Scotland**  
**Receipts and payments accounts**  
**Year ended 31 December 2016**

		Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
<b>RECEIPTS</b>						
<b>Donations</b>	Note 2,3	<b>29571.11</b>	<b>841.22</b>		<b>30412.33</b>	<b>32098.41</b>
<b>Legacies</b>		<b>5750</b>			<b>5750</b>	
<b>Activities for Generating Funds</b>		<b>2894.79</b>			<b>2894.79</b>	<b>3186.65</b>
<i>Social cttee events</i>		559.9			559.9	
<i>February soup 'n' sweet</i>		102			102	
<i>Strawberry tea</i>		243.9			243.9	
<i>St Andrew's ceilidh</i>		214			214	
<i>Autumn coffee morning</i>		936.13			936.13	
<i>Welcome cuppa</i>		1125.88			1125.88	
<i>Guild Fund raising activities</i>		272.88			272.88	
<b>Bank &amp; Deposit interest</b>		<b>238.46</b>	<b>790</b>	<b>6.83</b>	<b>1035.29</b>	<b>1099.14</b>
<i>Investment income (NS&amp;I Income Bond)</i>		191.9			191.9	
<i>Sidney Leslie Fund</i>		46.56			46.56	
<i>Change Fund</i>			28.63		28.63	
<i>Duncan Watt Legacy</i>			761.37		761.37	
<i>Imray Fund investments</i>				6.83	6.83	
<b>Total</b>		<b>38454.36</b>	<b>1631.22</b>	<b>6.83</b>	<b>40092.41</b>	<b>36384.2</b>
Rental of premises		8959.13			8959.13	
<i>Other Receipts</i>						
Life & Work surplus		-0.19			-0.19	
Weddings and Funerals		1440			1440	
BSL interpreting		200			200	
British Legion donation		100			100	
Refund M&M		659			659	
Refund HE electricity		1089.74			1089.74	
Refund water (1)		620.91			620.91	
Refund water (2)		575.39			575.39	
John Burnett Mortification			240		240	
<b>Total</b>		<b>13643.98</b>	<b>240</b>	<b>0</b>	<b>13883.98</b>	<b>5025.36</b>
<b>Total Receipts</b>		<b>52098.34</b>	<b>1871.22</b>	<b>6.83</b>	<b>53976.39</b>	<b>41409.56</b>
<b>Payments</b>	4,7					
<b>Costs of generating funds</b>		373.5			373.5	385.6
<b>Charitable activities</b>		88029.33	768.75		88798.08	47528.01
<b>Governance costs</b>						
<b>Total Payments</b>		<b>88402.83</b>	<b>768.75</b>	<b>0</b>	<b>89171.58</b>	<b>47913.61</b>
<b>Excess of Receipts over Payments before transfers</b>		<b>-36304.49</b>	<b>1102.47</b>	<b>6.83</b>	<b>-35195.19</b>	<b>-6504.05</b>
<b>Transfers</b>						
General Fund		36886.32			36886.32	10131.02
Guild		-200			-200	
Sidney Leslie Legacy		-46.56			-46.56	-10099.94
Fabric			-1073.11		-1073.11	-25
Change fund			-6806.04		-6806.04	
Duncan Watt legacy			-28753.78		-28753.78	
Junior Church				-6.83	-6.83	-6.08
Total Transfers		36639.76	-36632.93	-6.83	0	0
<b>Excess of Receipts over Payments for the year</b>		<b>335.27</b>	<b>-35530.46</b>	<b>0</b>	<b>-35195.19</b>	<b>-6504.05</b>



**Bank and Deposit Balances 1<sup>st</sup> January 2016**

	Unrestricted Funds		Restricted Funds		Endowment Funds	Total
	£	£	£	£	£	£
<b>Bank and deposit balances at 1<sup>st</sup> January 2016</b>						
<b>General Fund</b>	<b>24522.81</b>					<b>24522.81</b>
General Fund A/C		7908.38				
Income Bond		17000				
Less liabilities		-348.03				
Less M&B holding		-37.54				
<b>Leslie Legacy</b>	<b>6452.08</b>					<b>6452.08</b>
CofS Investor's trust		6452.08				
<b>Guild Fund</b>	<b>287.52</b>					<b>287.52</b>
Guild fund a/c		209.27				
Cash in hand		78.25				
<b>Fabric Fund</b>			<b>1073.11</b>			<b>1073.11</b>
<b>Change Fund</b>			<b>6783.64</b>			<b>6783.64</b>
<b>Sunday School fund</b>						
<b>Flower fund</b>			<b>426.71</b>			<b>426.71</b>
Flower Fund current a/c				248.17		
Cash in hand				178.54		
<b>Youth fellowship fund</b>			<b>89.41</b>			<b>89.41</b>
<b>Mission &amp; Benevolent Fund</b>			<b>112.19</b>			<b>112.19</b>
General fund a/c				37.54		
Current a/c				74.65		
<b>Duncan Watt legacy</b>			<b>122349.82</b>			<b>122349.82</b>
<b>Imray Fund</b>					<b>1000</b>	<b>1000</b>
<b>TOTALS</b>	<b>31262.41</b>		<b>130834.88</b>		<b>1000</b>	<b>163097.29</b>

Held in the following accounts and investments:///

**Bucksburn Stoneywood Parish Church of Scotland**  
**Receipts and payments accounts**  
**Year ended 31 December 2016**

Held in the following accounts and investments:

<b>Bank and Deposit Balances 1<sup>st</sup> January 2016</b>	
	£
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>	
Christian Aid	-148.21
Church officer gifts	-50
Christmas collection	-149.82
Total liabilities	-348.03
 Total	 £163,097.29

**Movement of Funds**

	<b>Unrestricted Funds</b>	<b>Restricted funds</b>	<b>Endowment Funds</b>	<b>Total</b>
	£	£	£	£
<b>Totals at 1<sup>st</sup> January 2016</b>	31262.41	130834.88	1000	163097.29
<b>Receipts</b>	52098.34	1871.22	6.83	53976.39
<b>Payments</b>	88402.83	768.75	0	89171.58
<b>Movement in Year: Excess / (deficit) of receipts over payments</b>	-36304.49	1102.47	6.83	-35195.19
<b>Transfers</b>	36639.76	-36632.93	-6.83	0
<b>Movement after transfers</b>	335.27	-35530.46	0	-35195.19
<b>Bank and deposit balances at 31<sup>st</sup> December 2016</b>	31597.68	95304.42	1000	127902.1

Bucksburn Stoneywood Parish Church of Scotland  
 Receipts and payments accounts  
 Year ended 31 December 2016

**Bank and Deposit Balances brought forward 31<sup>st</sup> December 2016**

	Unrestricted Funds		Restricted Funds		Endowment Funds	Total
	£	£	£	£	£	£
<b>Bank and deposit balances at 31st December 2016</b>						
<b>General Fund</b>						
General Fund A/C	6345.92					6345.92
<i>Less liabilities:</i>						
<i>Fabric Fund</i>						
Flower fund	-248.17					-248.17
Youth fellowship fund	-89.41					-89.41
Mission and Benevolent fund	-438.41					-438.41
Christian Aid 2015	-148.21					-148.21
Presbytery dues	-575					-575
<i>Plus assets</i>						
M&M reclaim	3000					3000
Income Bond	17000					17000
<b>General Fund</b>	<b>24846.72</b>					
<b>Leslie Legacy</b>						
CofS Investor's trust	<b>6452.08</b>					6452.08
<b>Guild Fund</b>						
Guild fund a/c	212.15					212.15
Guild Cash in hand	86.73					86.73
	<b>298.88</b>					
Flower fund (GF a/c)			248.17			248.17
Flower fund cash in hand			224.79			224.79
			<b>472.96</b>			
Youth fellowship fund (GF)			<b>89.41</b>			89.41
Mission and Benevolent fund (GF a/c)			<b>438.41</b>			438.41
Less liability: toilet twinning			-60			-60
<b>Change Fund</b>			<b>6.23</b>			6.23
<b>Duncan Watt legacy</b>			<b>94357.41</b>			94357.41
<b>Imray Fund</b>					<b>1000</b>	1000
<b>TOTALS</b>	<b>31597.68</b>		<b>95304.42</b>		<b>1000</b>	<b>127902.1</b>

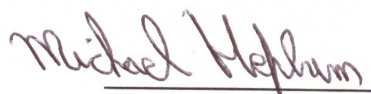
**Bucksburn Stoneywood Parish Church of Scotland**  
**Receipts and payments accounts**  
**Year ended 31 December 2016**

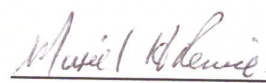
*Held in the following accounts and investments:*

<b>Bank and Deposit Balances 31<sup>st</sup> December 2016</b>	
	<b>£</b>
<i>Current account totals:</i>	
General Fund	<b>6345.92</b>
Guild account	<b>212.15</b>
Fabric Fund	<b>closed</b>
Flower Fund	<b>closed</b>
Youth Fellowship	<b>closed</b>
Mission and Benevolent	<b>closed</b>
 <i>Cash in Hand</i>	
Flower fund	<b>224.79</b>
Guild	<b>86.73</b>
 <i>Investments</i>	
Income Bond (NS&I)	<b>17000</b>
Change Fund	<b>6.23</b>
Leslie Legacy (CofS Inv Trst Deposit fund)	<b>6452.08</b>
Duncan Watt legacy (CofS Inv Trst Deposit fund)	<b>94357.41</b>
Imray Fund (CofS Inv Trst Deposit fund)	<b>1000</b>
 <i>Plus assets</i>	
<i>Outstanding claim from M&amp;M</i>	<b>3000</b>
 <i>Less liabilities</i>	
<i>Christian Aid 2015</i>	<b>-148.21</b>
<i>Presbytery dues</i>	<b>-575</b>
<i>Toilet Twinning</i>	<b>-60</b>
 <i>Total liabilities</i>	 <b>783.21</b>
 <b>Total</b>	 <b>127902.1</b>

**The accounts were approved by the Kirk Session and the Congregational Board on Monday 6th March 2017.**

**For and on Behalf of the Kirk Session and Congregational Board**

  
\_\_\_\_\_  
Session Clerk

  
\_\_\_\_\_  
Acting treasurer

**6th March 2017**

## Notes to the Accounts

### 1 Trustee Remuneration and Related Party transactions

Rev Dr N Parker, minister, received benefit of £2756.15 in council tax and £1900.30 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 1 <sup>st</sup> January 2016 £	Receipts £	Payments £	Transfers £	At 31st December 2016 £
<b>Unrestricted funds</b>					
General Fund	24522.81	51172.59	87735	36886.32	24846.72
Leslie legacy	6452.08	46.56	0	-46.56	6452.08
Guild	287.52	879.19	667.83	-200	298.88
<b>TOTAL</b>	<b>31262.41</b>	<b>52098.34</b>	<b>88402.83</b>	<b>36639.76</b>	<b>31597.68</b>
<b>Restricted Funds</b>					
Fabric	1073.11	0	0	-1073.11	0
Change Fund	6783.64	28.63	0	-6806.04	6.23
Flower Fund	426.71	505	458.75	0	472.96
Youth Fellowship	89.41	0	0	0	89.41
Mission and Benevolent	112.19	576.22	310	0	378.41
Duncan Watt Legacy	122349.82	761.37	0	-28753.78	94357.41
<b>TOTAL</b>	<b>130834.88</b>	<b>1871.22</b>	<b>768.75</b>	<b>-36632.93</b>	<b>95304.42</b>
<b>Endowment Funds</b>					
Imray Fund	1000	6.83	0	-6.83	1000
<b>Total</b>	<b>1000</b>	<b>6.83</b>		<b>-6.83</b>	<b>1000</b>
<b>Grand Total</b>	<b>163097.29</b>	<b>53976.39</b>	<b>89171.58</b>	<b>0</b>	<b>127902.1</b>

### 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 Fund:** 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.

		2016		2015	
Income		£	£	£	£
Donations					
	<i>Meetings</i>	391.31		299.4	
	<i>Membership fees</i>	72		84	
	<i>Project donations</i>	14		78.6	
	<i>Twiddle muffs</i>	29			
	<i>Quizzes</i>	100			
	<i>Salvation Army</i>			47	
	<i>Refund DVD money</i>			16.94	
			<b>606.31</b>		<b>525.94</b>
Fund raising activities	<i>"Songs of Praise"</i>	272.88	<b>272.88</b>		<b>0</b>
<b>Bank interest</b>			<b>0</b>		
<b>Total</b>			<b>879.19</b>		<b>525.94</b>
<b>Expenditure</b>					
Guild Expenses					
	<i>Donations to Speakers</i>	75		40	
	<i>Central Funds</i>	70		80	
	<i>Affiliation</i>	10		10	
	<i>Aberdeen presbytery</i>			30	
	<i>Dundee expenses (inc collection &amp; DVD)</i>			26.94	
	<i>Misc</i>	22.88		8.9	
	<i>Church officer</i>	18.95		21.7	
			<b>196.83</b>		<b>217.54</b>

		2016		2015	
Charitable donations					
	<i>Church heat and light</i>			100	
	<i>Bible Society</i>	50		30	
	<i>Projects</i>	260		40	
	<i>Christian aid</i>			30	
	<i>Teen Challenge</i>			28	
	<i>Salvation Army</i>			62	
	<i>Songs of praise costs</i>	31			
	<i>Instant Neighbour</i>	50			
	<i>Roxburgh</i>	10			
	<i>Mission aviation fellowship</i>	20			
	<i>Living Well project (Newhills)</i>	50			
			<b>471</b>		<b>290</b>
<b>Total expenditure</b>			<b>667.83</b>		<b>507.54</b>
<b>Transfer of funds</b>	<b>Church funds</b>	<b>200</b>	<b>867.83</b>		

**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.

**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 cheque account. During 2016 a mortification of £240 was received for the use of the “poor of the parish”

	2016	2015
<b>Income</b>	£	£
Donations	336.22	287.54
John Burnett Mortification	240	
<b>Total</b>	<b>576.22</b>	<b>287.54</b>
<b>Expenditure</b>		
Leprosy mission		50
Bethany Christian Trust		50
Cyrenians	50	50
Delhi Bible institute	50	50
Scottish Bible society	50	50
Living Well project	50	
Sheila Reid	50	
Toilet Twinning	60	
<b>Total</b>	<b>310</b>	<b>250</b>

**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. The cheque account was closed and the balance transferred to the General Fund account. The balance is set against against the property expenses.

**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 has been transferred to the General Fund chequeing account.

#### **Duncan Watt Legacy**

This is "to be used for young people if possible." The money is held in the Deposit fund of the Investors Trust. The interest is returned to the legacy. The use of the funds was deemed to be within the purpose of the fund.

**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**

		<b>Unrestricted Funds 2016</b>	<b>Restricted Funds 2016</b>	<b>Endowment Funds 2016</b>	<b>Total 2016</b>	<b>Total 2015</b>
		£	£	£	£	£
	WFO Scheme (non Gift aid)	3959.8			3959.8	4051.77
	WFO (Gift aid)	10575.5			10575.5	9781.6
	Gift aid donations					
	Annual Gifts and standing orders	9299			9299	8517
	Tax Recovered on Gift Aid Donations	0			0	3674.3
	Ordinary Offerings (Open Plate)	2180.5			2180.5	1862.26
	Other Offerings,					
	Donations					240
	Guild donation					100
	Gift Day	2950			2950	2551
	<i>Total General Fund donations</i>	<i>28964.8</i>			<i>28964.8</i>	<i>30777.93</i>
	Guild funds	606.31			606.31	525.94
	Flower Fund		505		505	507
	Mission and Benevolent		336.22		336.22	287.54
	<b>Total Donations</b>	<b>29571.11</b>	<b>841.22</b>		<b>30412.33</b>	<b>32098.41</b>



Bucksburn Stoneywood Parish Church of Scotland  
 Receipts and payments accounts -notes  
 Year ended 31 December 2016

**Note 4 – Analysis of payments**

		Unrestricted Funds 2016	Restricted Funds 2016	Endowment Funds 2016	Total 2016	Total 2015
		£	£	£	£	£
	<b>Costs of generating funds</b>					
	Offering envelopes	373.5			373.5	
	Examination fee					
	<b>Charitable activities</b>					
	<i>National ministry and wider work</i>					
	Ministries and Mission Contribution					28456
	<i>Less endowment income</i>					-2271
	Ministries and Mission contribution (Nett)	25190			25190	26783
	BSL Interpreting course	3000			3000	
	<i>Less Mission and Ministry deduction</i>	-3000			-3000	
	Presbytery dues	575			575	605
	<i>Local staffing costs</i>					
	Minister's travelling expenses	1025.8			1025.8	1811.75
	Minister's phone and other expenses	896.74			896.74	696.5
	Pulpit supply (after £110 refund)	330			330	385
	Other staffing costs (organist and cleaner)	3574			3574	2600
	<i>Building costs</i>					
	Fabric repairs and maintenance	2468.24			2662.64	808.03

		<b>Unrestricted Funds 2016</b>	<b>Restricted Funds 2016</b>	<b>Endowment Funds 2016</b>	<b>Total 2016</b>	<b>Total 2015</b>
	Manse council tax	2756.15			2756.15	2745.2
	Polo Park grd mntnce	265.13			265.13	149.76
	Gas	1443			1443	1377
	Electricity	2820			2820	2820
	Water	248.6			248.6	703.22
	Buildings insurance	2092.41			2092.41	2201.11
	Equipment	579.98			579.98	1021.49
	Cleaning materials	152.41			152.41	250.09
	<i>Other local costs</i>					
	Church hall telephone	229.5			229.5	264
	Website	229.96			229.96	137.39
	Organ (inc CCLI)	883			883	164.56
	Printing and photocopying	953.48			953.48	544.4
	postage					12.5
	Outreach	218.09			218.09	20
	Education	76.83			76.83	
	Other expenses ( harvest cakes, candles)	255.42			255.42	87.77
	Church officer gifts	50			50	50
	Bank charge + error					125
	<i>Total regular General Fund expenses</i>	<i>47313.74</i>			<i>47313.74</i>	<i>46362.78</i>
	Capital development costs (note 7)	40047.76			40047.76	
	Guild expenses	196.83			196.83	217.54
	Guild donations to external agencies	471			671	290
	Flower purchase		458.75		458.75	406.8
	M&B fund external donations		310		310	250
	<b>Total</b>	<b>£88029.33</b>	<b>£768.75</b>		<b>£88,798.08</b>	<b>£47,477.12</b>

**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 £26380. Maximum stipend in 5<sup>th</sup> and subsequent years of service £32,419.

**Note 6**

Collections for third parties.

	2016	2015
	£	£
WaterAid	168.11	162.12
Christian aid week collection	211.5	148.21
TEAR Fund (harvest)	136.71	79.35
Blythswood care (shoeboxes)	143.82	152.8
PoppyScotland	218.93	165.31
Christmas collection		149.82
<b>Total</b>	<b>£879.07</b>	<b>£857.61</b>

In addition, the welcome cuppa team organised a Macmillan coffee morning. £231 was raised but did not pass through the bank accounts.

**Note 7**

**Building development project expenses**

	£
Painting and decoration	125.72
Repair of front steps	2352
Building warrant	100
Signs and painting	683.93
Ceiling tiles	102
Architect fees	2058
Rubber ramps	48.2
Roof repair	8100
Fire signs/pew cards	305.11
Fire alarm system	4507.2
Grampian Blinds	110
Rear Fire escape ramp and path	6384
Toilet refurbishment	15171.6
<b>Total</b>	<b>£40,047.76</b>

Bucksburn Stoneywood Parish Church of Scotland  
 Receipts and payments accounts  
 Year ended 31 December 2016

**Budget 2017 (General Fund only)**

<u>Receipts</u>	<u>Actual receipts and expenditure 2015</u>	<u>Budget 2016</u>	<u>Actual receipts and expenditure 2016</u>	<u>Budget 2017</u>
<b>Donations</b>	<b>30437.93</b>	<b>32800</b>	<b>28964.8</b>	<b>33600</b>
Legacies			5750	
<b>Activities for Generating Funds</b>	<b>3186.65</b>	<b>2000</b>	<b>2621.91</b>	<b>2000</b>
<i>Soup n sweet (1)</i>	136.3		102	
<i>Soup n sweet (2)</i>	129			
<i>Strawberry tea</i>	299		243.9	
<i>Sponsored Walk</i>	255			
<i>Autumn coffee morning</i>	837.52		936.13	
<i>St Andrew's night</i>	206.3		214	
<i>Welcome cuppa</i>	1008.83		1125.88	
<i>Quiz</i>	155.5			
<b>Investments</b>	<b>312.47</b>	<b>300</b>	<b>238.46</b>	<b>200</b>
Rental of premises	4214.9	6000	8959.13	9000
Weddings and Funerals	880	500	1440	1000
BSL interpreting			200	
<b>Total Receipts</b>	<b>39031.95</b>	<b>41600</b>	<b>48174.3</b>	<b>45800</b>
<b>Payments</b>				
Cost of generating funds	386.5	386.5	373.5	350
Charitable activities	46362.77	46795	47245.32	43578
Governance costs				
<b>Total Payments</b>	<b>46749.27</b>	<b>47181.5</b>	<b>47618.82</b>	<b>43928</b>
Excess of Receipts over Payments for the year before transfers	-7717.32	-5581.5	555.48	1872
Transfers	0			
<b><u>Excess /(deficit) of Receipts over Payments</u></b>	<b><u>-7717.32</u></b>	<b><u>-5581.5</u></b>	<b><u>555.48</u></b>	<b><u>1872</u></b>
<b>Analysis of Donations</b>				
WFO Scheme (non Gift Aid)	4051.77	4000	3959.8	4000
<i>WFO Scheme (Gift Aid)</i>	9781.6	10000	10575.5	10000
<i>Annual gifts and</i>	8517	9000	9299	9000

<i>Standing orders</i>				
Tax Recovered on Gift Aid Donations	3674.3	5000	0	6000
Ordinary Offerings (Open Plate)	1862.26	1800	2180.5	1600
Other Offerings, <i>Gift Day</i>	2551	3000	2950	3000
<b><u>TOTAL</u></b>	<b><u>30437.93</u></b>	<b><u>32800</u></b>	<b><u>28964.8</u></b>	<b><u>33600</u></b>

**Charitable activities**

Ministries and Mission contribution (Nett)	26783	25900	25190	23003
Presbytery dues	605	575	575	600
<i>Local staffing costs</i>				
Minister's travelling expenses	1811.75	1300	1025.8	1300
Minister's phone and other expenses	696.5	700	911.68	900
Pulpit supply	385	385	330	385
Other staffing costs ( <i>cleaner, organist</i> )	2600	4200	3574	4500
<i>Building costs</i>				
Fabric repairs and maintenance (Gen'l Fund)	808.03	500	2648.42	700
Manse council tax	2745.2	2800	2756.15	2800
Polo Park ground maintenance	149.76	150	265.13	200
Gas	1377	1400	1443	1400
Electricity	2820	3000	2820	2820
Water	703.22	700	0	0
Buildings insurance	2201.11	2300	2092.41	2200
Equipment	1021.49	200	579.98	200
Cleaning materials	250.09	250	152.41	250
<i>Other local costs</i>				
Church hall telephone	264	280	229.5	200
Website	137.39	90	229.96	20
Organ (inc CCLI)	164.56	1000	883	1000
Printing and photocopying	544.4	600	938.54	700
postage	12.5	15		
Education & outreach	20	200	294.92	200
Other expenses (palm crosses, PVG, communion wine)	87.77	200	255.42	150
Church officer gifts	50	50	50	50
Bank charge + error	125			
<b>Total General Fund expenses</b>	<b>46362.77</b>	<b>46795</b>	<b>47245.32</b>	<b>43578</b>

# End of Budget and Accounts