

The Church of Scotland
Campsie Parish Church of Scotland

Congregational Accounts to 31st December 2015

Congregation No. 160852

Scottish Charity No. SC000835

Trustees' Annual Report Year Ended 31 December 2015

The trustees present the annual report and accounts for Campsie Parish Church of Scotland for the year ended 31 December 2015

Reference and Administration Information

Charity Name : Campsie Parish Church of Scotland
Charity Registration Number : SC000835
Congregation Reference Number : 160852
Contact Address : 31 Glenward Avenue
Lennoxton
Glasgow G66 7EP

Trustees

Kirk Session :

Marjory Adam, Alister Boyle, Christine Boyle, Ian Cairns, Catrina Cameron, Sheila Jones, George Kelly, Linda Neilson, Jim Thomson, Joan Thomson, Margaret Tindall, Andrew Wale, Andrew Waugh, Alice Wilson, Elspeth Wright.

Minister : To 31st January 2015 - Rev. Sandra Farrington
: From 1st February 2015 - Rev. Dave Slater (Interim Moderator)

Session Clerk : Andrew Wale
Church Treasurer : Andrew Waugh

Independent Examiner : Philip Hutchison C.A.
B5 Whitecrook Centre
75 Whitecrook Street
Clydebank
Glasgow G81 1QF

Bankers : The Royal Bank of Scotland plc
116 Cowgate
Kirkintilloch
Glasgow G66 4RW

Trustees' Annual Report Year Ended 31 December 2015

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution until July 2013 when the Unitary Constitution was adopted.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is chaired by the Minister and meets with appropriate committees. The Kirk Session meets six times a year.

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.

Trustees' Annual Report Year Ended 31 December 2015

Achievements and Performance

The Church in Campsie continues to preach the Gospel of Christ in faith and belief that Christ's Blessing is open for all.

The Church continues to support its mission financially, and provides facilities to many youth groups within the Parish. To this end the Church supports the wider community, not just the Church membership; Campsie Parish Church is a vital local resource.

Financial Review

The financial position of Campsie Parish Church remains satisfactory.

During the year one unbudgeted expense was incurred to replace old and faulty audio visual equipment.

No legacies were received during the year.

The Trustees do not anticipate any major expenditure during 2016.

Reserves Policy

It is the Trustees' policy to hold sufficient reserves to cover expected expenditure, including designated funds. At the year end the church held unrestricted funds of £29,489 representing about six months expenditure, excluding one exceptional expense incurred during the year.

Due to a vacancy between January 2015 and February 2016 outcomes for 2015 were not comparable to earlier years.

The church also held £7398 (at 31 December 2015) of restricted funds which have been provided for the purposes specified.

**Trustees' Annual Report
Year Ended 31 December 2015**

Statement of Trustees' Responsibilities

The trustees must prepare financial statements for each financial year which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

The trustees 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 2012.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date 29 MARCH 2016

Trustees' Annual Report Year Ended 31 December 2015

Campsie Parish Church SC000835

Independent Examiner's Report to the Trustees of Campsie Parish Church

I report on the accounts of the charity for the year ended 31st December 2015 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the account 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.

Name : Philip Hutchison C.A.
Professional Qualification /Professional Body : ICAS
Address : B5 Whitecrook Business Centre, Clydebank, G81 1QF
Date : 31 MARCH 2015

Campsie Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2015

		Note	Unrestricted	Restricted	Endowment	Total	Total
			Funds	Funds	Funds	2015	2014
			2015	2015	2015	£	£
			£	£	£		
Receipts							
Donations	3		50,101	-	-	50,101	53,179
Activities for generating funds	4		5,483	-	-	5,483	5,722
Investment income	5		1,990	86	-	2,076	2,080
Other Charitable activities	6		200	-	-	200	800
Total Receipts			<u>57,774</u>	<u>86</u>	<u>-</u>	<u>57,860</u>	<u>61,781</u>
Payments							
Costs of generating funds	7		-	-	-	-	-
Charitable activities	7		54,384	-	-	54,384	63,468
Governance Costs	7		-	-	-	-	-
Assets and Liabilities	7		8,422	-	-	8,422	-
Total Payments			<u>62,806</u>	<u>-</u>	<u>-</u>	<u>62,806</u>	<u>63,468</u>
Excess of receipts over payments for the year before transfers			(5,032)	86	-	(4,946)	(1,687)
Transfers between funds			-	-	-	-	-
Excess of receipts over payments for the year			<u>(5,032)</u>	<u>86</u>	<u>-</u>	<u>(4,946)</u>	<u>(1,687)</u>

Campsie Parish Church of Scotland
Statement of Balances
As at 31 December 2015

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Endowment Funds 2015 £	Total 2015 £	Total 2014 £
Bank & Deposit Balances						
Bank & Deposit balances brought forward		34,521	7,312	-	41,833	43,520
Movement in year						
Excess of receipts over payments for the year		(5,032)	86	-	(4,946)	(1,687)
Bank & Deposit balances carried forward	2	29,489	7,398	-	36,887	41,833
Investments at Market Value	10	-	-	51,077	51,077	50,538
Other Assets	11	6,378	-	-	6,378	-
Liabilities	13	-	-	-	-	-

The Accounts were approved by the Kirk Session on :

29 February 2016

----- Date

For and on behalf of the Kirk Session :

----- Session Clerk

----- Treasurer

Campsie Parish Church of Scotland
Notes forming part of the Accounts
Year Ended 31 December 2015

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2012. This represents a change from 2014 when SORP accounts were produced and the comparative figures have been restated where appropriate.

2 Movements in Cash Funds

	At 1 Jan 2015 £	Receipts 2015 £	Payments 2015 £	Transfers 2015 £	At 31 Dec 2015 £
Unrestricted Funds					
General Fund	34,521	57,774	(62,806)		29,489
	-----	-----	-----	-----	-----
Restricted Funds					
Ferrie Bequest	7,312	86	-	-	7,398
	-----	-----	-----	-----	-----
Endowment Funds					
None	-	-	-	-	-
	-----	-----	-----	-----	-----
Total Cash Funds	41,833	57,860	(62,806)	-	36,887
	=====	=====	=====	=====	=====

Purpose of Funds

Unrestricted Funds

General Fund : The Fund represents the free reserves of the congregation which can be used in the furtherance of the Church's objectives.

Restricted Funds

Ferrie Fund : The bequest assists the poor and needy of the parish

Endowment Funds

See Investment Note

Campsie Parish Church of Scotland
Notes forming part of the Accounts
Year Ended 31 December 2015

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2015	2015	2015	2015	2014
	£	£	£	£	£
1 Donations					
Offerings	38,946	-	-	38,946	40,151
Tax recovered on Gift Aid	8,637	-	-	8,637	7,792
Legacies	-	-	-	-	-
Contributions from Congregational Organisations	200	-	-	200	288
Other	2,318	-	-	2,318	4,948
	-----	-----	-----	-----	-----
	50,101	-	-	50,101	53,179
	=====	=====	=====	=====	=====
2 -Activities for Generating Funds					
Regular Fundraising Events	2,555	-	-	2,555	4,697
Use of Premises	50	-	-	50	409
Other	2,878	-	-	2,878	616
	-----	-----	-----	-----	-----
	5,483	-	-	5,483	5,722
	=====	=====	=====	=====	=====
3 Investment Income					
Deposit Interest	67	31	-	98	102
Bank Interest	-	-	-	-	-
Dividend Income (General Purpose)	958	-	-	958	958
Dividend Income (Oswald)	900	-	-	900	900
Dividend Income (Charitable Bequests)	65	-	-	65	65
Dividend Income (Charitable Purposes)	-	55	-	55	55
	-----	-----	-----	-----	-----
	1,990	86	-	2,076	2,080
	=====	=====	=====	=====	=====
4 Other Charitable Activities					
Baptisms, Weddings and Funerals	200	-	-	200	800
Other	-	-	-	-	-
	-----	-----	-----	-----	-----
	200	-	-	200	800
	=====	=====	=====	=====	=====

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Endowment Funds 2015 £	Total 2015 £	Total 2014 £
7 Analysis of Payments					
Costs of Generating Funds	-	-	-	-	-
Ministries and Mission Allocation (net)	24,188	-	-	24,188	36,199
Presbytery Dues	1,826	-	-	1,826	1,809
Locum Fees	7,012	-	-	7,012	-
Minister's Expenses	240	-	-	240	960
Insurance	1,871	-	-	1,871	1,834
Pulpit Supply (Net)	235	-	-	235	60
Other Salary Costs	6,615	-	-	6,615	6,796
Fabric Repairs and Maintenance	4,172	-	-	4,172	5,349
Council Tax	96	-	-	96	2,587
Other Building Costs	3,387	-	-	3,387	3,720
Church Office Expenses	1,985	-	-	1,985	1,714
Other Expenses	1,054	-	-	1,054	2,270
Manse Expense	1,703	-	-	1,703	170
Donations	-	-	-	-	-
	<u>54,384</u>	<u>-</u>	<u>-</u>	<u>54,384</u>	<u>63,468</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
<i>Assets and Liabilities</i>					
Purchase of Fixed Assets	8,422	-	-	8,422	-
Total	<u>62,806</u>	<u>-</u>	<u>-</u>	<u>62,806</u>	<u>63,468</u>

8 Trustee Remuneration and Related Party Transactions

No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Council Tax of £96 (Net - after rebate) was paid in respect of the Manse.

Travel expenses at the rate of £240 were paid to the minister via the Church of Scotland to cover expenses incurred up to the date of demission.

Mrs. Sheila Jones, who is a member of the Kirk Session, received £780 for providing her services as organist during the year.

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2015

9 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) £32,098.

10 Investments

	Market Value At 1 Jan 2015	Purchases 2015	Disposals 2015	Gain/Loss on Revaluation 2015	Market Value At 31 Dec 2015
	£	£	£	£	£
COSIT Growth Fund	49,249	-	-	574	49,823
COSIT Income Fund	1,289	-	-	(35)	1,254
	<u>50,538</u>	<u>-</u>	<u>-</u>	<u>539</u>	<u>51,077</u>
Cost	<u>22,957</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>22,957</u>

Held in respect of :

Endowment Funds

General Purposes	24,538	-	-	287	24,825
Oswald Bequest (Charitable Purposes)	23,046	-	-	268	23,314
Charitable Purposes	2,954	-	-	(16)	2,938
	<u>50,538</u>	<u>-</u>	<u>-</u>	<u>539</u>	<u>51,077</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

11 Other Assets

	2015	2014
	£	£
Tangible Fixed Assets (Note 12)	6,738	-
Debtors (<i>no material items</i>)	-	-
	<u>6,738</u>	<u>-----</u>
	<u>=====</u>	<u>=====</u>

12 Tangible Fixed Assets

Equipment	2015	2014
	£	£
Additions	8,422	-
Less Depreciation	(1,684)	-
	<u>6,738</u>	<u>-----</u>
	<u>=====</u>	<u>=====</u>

Equipment is included at cost less straight line depreciation based on its useful life (estimated as 5 years). No value is included for the Church, halls and manse which are vested with the Church of Scotland General Trustees. No charge is made for their use. Payments for repairs and maintenance are charged in the R&P A/c as they arise.

Campsie Parish Church
Notes forming part of the Financial Statements
Year Ended 31 December 2015

12 Collections for Third Parties

	2015
	£
Christian Aid	478
Calum's Cabin	200
Cearlas	200
Robin House	200
Water Aid	200
Fighting Blindness Ethiopia	250
St. Columba's	100
Christmas Child	290
Samaritans Purse	252

	2,170
	=====
	=====

		2015 Actual	2016 Budget
Income	Plate	4100.00	4000.00
	FWO	17500.00	19000.00
	Direct Giving (FWO)	17500.00	19000.00
	Legacies	0.00	0.00
	Tax Reclaim - Gift Aid	8640.00	8000.00
Other Income	Congregational Organisations	200.00	200.00
	Donations In	3805.00	2500.00
	Regular Fund Raising (Inc.L&W)	2555.00	5000.00
	Weddings & Funerals	200.00	200.00
	Investments & Deposits	2077.00	2100.00
	Use of Premises	50.00	500.00
	Manse Let	2520.00	0.00
	Income Grand Total	56627.00	60500.00
Outgoings	Ministry & Stewardship	30408.00	33464.00
	Presbytery Dues	1826.00	1862.00
	Sub-Total	32234.00	35326.00
Local Staffing Costs	M01-MINISTER TRAVEL EXPENSES	822.00	960.00
	M04-MINISTER TELEPHONE EXPENSES	0.00	200.00
	M04A - VACANCY ALLOWANCE	0.00	0.00
	M04B - SALARY COSTS	0.00	0.00
	M03-MINISTER PULPIT SUPPLY	235.00	250.00
	EM01-EMPLOYEES - CHURCH ORGANIST	1560.00	1560.00
	EM03-EMPLOYEES - CHURCH CLEANER	2775.00	2775.00
	EM02-EMPLOYEES - CHURCH OFFICER	2280.00	2280.00
	M01-MINISTER EXPENSES	210.00	210.00
	Sub-Total	7882.00	8235.00
Outgoings - Other	B01-BANK CHARGES	344.00	360.00
	C01-COUNCIL TAX - MANSE	96.00	2598.63
	D01-DONATIONS OUT	1378.00	2500.00
	E01-EXPENSES - CONSUMABLES (NEW HDG)	20.00	450.00
	E02-EXPENSES - SUNDAY SCHOOL (OSWALD FUND)	97.00	100.00
	E03-EXPENSES - PHOTOCOPIER (NEW HDG)	1240.00	1200.00
	E04-EXPENSES - OTHER	131.00	500.00
	E05-EXPENSES - KITCHEN PROVISIONING	92.00	90.00
	P01-PROPERTY - CHURCH - GENERAL MAINTENANCE	3712.00	2000.00
	P02-PROPERTY - CHURCH - H&V EXPENSE	460.00	460.00
	P03-PROPERTY - CHURCH - OTHER	480.00	500.00
	P04-PROPERTY - CHURCH - HOUSEKEEPING (NEW HDG)	0.00	300.00
	P05-SPARE HEADING	8422.00	0.00
	P06-PROPERTY - CHURCH - UTILITIES - GAS	2010.00	2000.00
	P07-PROPERTY - CHURCH - UTILITIES - ELECTRICITY	966.00	1000.00
	P08-PROPERTY - CHURCH - INSURANCE	1871.00	1803.97
	P09-PROPERTY - MANSE - GENERAL	1708.00	500.00
	T01-PHONE EXPENSE - CHURCH	410.00	400.00
	X01-OTHER (Inc. L&W)	655.00	0.00
		Sub-Total	24092.00
	Outgoings Grand Total	64208.00	60323.60
	ADD		
	Income	56627.00	60500.00
	Income Less Outgoings (Deficit in RED)	-7581.00	176.40