

The Church of Scotland
Campsie Parish Church of Scotland

Congregational Accounts to 31st December 2016

Congregation No. 160852

Scottish Charity No. SC000835

Trustees' Annual Report Year Ended 31 December 2016

The trustees present the annual report and accounts for Campsie Parish Church of Scotland for the year ended 31 December 2016

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 1st February 2016 - Rev. Dave Slater (Interim Moderator)
: From 2nd February 2016 - Rev. Jane Denniston
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 2016

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 2016

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.

No legacies were received during the year.

The Trustees do not anticipate any major expenditure during 2017.

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 £25,968 representing about six months expenditure.

The church also held £7490 (at 31 December 2016) of restricted funds which have been provided for the purposes specified.

Trustees' Annual Report Year Ended 31 December 2016

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 **MARCH 2017**

Trustees' Annual Report Year Ended 31 December 2016

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 2016 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 : **MARCH 2017**

Campsie Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2016

		Note	Unrestricted	Restricted	Endowment	Total	Total
			Funds	Funds	Funds	2016	2015
			2016	2016	2016	2016	2015
			£	£	£	£	£
Receipts							
Donations	3		51,790	-	-	51,790	50,101
Activities for generating funds	4		4,281	-	-	4,281	5,483
Investment income	5		1,999	92	-	2,091	2,076
Other Charitable activities	6		270	-	-	270	200
			<u>58,340</u>	<u>92</u>	<u>-</u>	<u>58,432</u>	<u>57,860</u>
Total Receipts							
Payments							
Costs of generating funds	7		-	-	-	-	-
Charitable activities	7		61,755	-	-	61,755	54,384
Governance Costs	7		-	-	-	-	-
Assets and Liabilities	7		-	-	-	-	8,422
			<u>61,755</u>	<u>-</u>	<u>-</u>	<u>61,755</u>	<u>62,806</u>
Total Payments							
Excess of receipts over payments for the year before transfers			(3,415)	92	-	(3,323)	(4,946)
Transfers between funds			(105)	-	-	(105)	-
Excess of receipts over payments for the year			<u>(3,520)</u>	<u>92</u>	<u>-</u>	<u>(3,428)</u>	<u>(4,946)</u>

Campsie Parish Church of Scotland
Statement of Balances
As at 31 December 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
Bank & Deposit Balances						
Bank & Deposit balances brought forward		29,489	7,398	-	36,887	41,833
Movement in year						
Excess of receipts over payments for the year		(3,520)	92	-	(3,428)	(4,946)
Bank & Deposit balances carried forward	2	25,969	7,490	-	33,459	36,887
Investments at Market Value	10	-	-	55,838	55,838	51,077
Other Assets	11	5,054	-	-	5,054	6,378
Liabilities	13	-	-	-	-	-

The Accounts were approved by the Kirk Session on :

----- 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 2016

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.

2 Movements in Cash Funds

	At 1 Jan 2016 £	Receipts 2016 £	Payments 2016 £	Transfers 2016 £	At 31 Dec 2016 £
Unrestricted Funds					
General Fund	29,489	58,340	(61,755)	(105)	25,969
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted Funds					
Ferrie Bequest	7,398	92	-	-	7,490
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Endowment Funds					
None	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Cash Funds	36,887	58,432	(61,755)	(105)	33,459
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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 2016

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2016	2016	2016	2016	2015
	£	£	£	£	£
1 Donations					
Offerings	43,579	-	-	43,579	38,946
Tax recovered on Gift Aid	8,011	-	-	8,011	8,637
Legacies	-	-	-	-	-
Contributions from Congregational Organisations	200	-	-	200	200
Other	0	-	-	0	2,318
	-----	-----	-----	-----	-----
	51,790	-	-	51,790	51,790
	=====	=====	=====	=====	=====
2 -Activities for Generating Funds					
Regular Fundraising Events	3,817	-	-	3,817	2,555
Use of Premises	70	-	-	70	50
Other	394	-	-	394	2,878
	-----	-----	-----	-----	-----
	4,281	-	-	4,281	5,483
	=====	=====	=====	=====	=====
3 Investment Income					
Deposit Interest	76	37	-	113	98
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
	-----	-----	-----	-----	-----
	1,999	92	-	2,091	2,076
	=====	=====	=====	=====	=====
4 Other Charitable Activities					
Baptisms, Weddings and Funerals	270	-	-	270	200
Other	-	-	-	-	-
	-----	-----	-----	-----	-----
	270	-	-	270	200
	=====	=====	=====	=====	=====

Campsie Parish Church of Scotland
Notes forming part of the Financial Statements
Year Ended 31 December 2016

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
7 Analysis of Payments					
Costs of Generating Funds	-	-	-	-	-
Ministries and Mission Allocation (net)	33,464	-	-	33,464	24,188
Presbytery Dues	1,862	-	-	1,862	1,826
Locum Fees	1,374	-	-	1,374	7,012
Minister's Expenses	2,587	-	-	2,587	240
Insurance & Bank charges	1,804	-	-	1,804	1,871
Pulpit Supply (Net)	58	-	-	58	235
Other Salary Costs	6,731	-	-	6,731	6,615
Fabric Repairs and Maintenance	3,621	-	-	3,621	4,172
Council Tax	2,487	-	-	2,487	96
Other Building Costs	3,321	-	-	3,321	3,387
Church Office Expenses	3,030	-	-	3,030	1,985
Other Expenses	2,420	-	-	2,420	1,054
Manse Expense	1,021	-	-	1,021	1,703
Bank Charges (REFUND)	-2,025	-	-	-2,025	-
	<u>61,755</u>	<u>-</u>	<u>-</u>	<u>61,755</u>	<u>54,384</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
<i>Assets and Liabilities</i>					
Purchase of Fixed Assets	-	-	-	-	8,422
Total	<u>61,755</u>	<u>-</u>	<u>-</u>	<u>61,755</u>	<u>62,806</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 £2487 was paid in respect of the Manse.

Travel expenses at the rate of £846 were paid to the minister via the Church of Scotland.

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 2016

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 £26,380 and the maximum stipend (in the fifth and subsequent years) £32,419.

10 Investments

	Market Value At 1 Jan 2016	Purchases 2016	Disposals 2016	Gain/Loss on Revaluation 2016	Market Value At 31 Dec 2016
	£	£	£	£	£
COSIT Growth Fund	49,823	-	-	4,707	54,530
COSIT Income Fund	1,254	-	-	54	1,308
	<u>51,077</u>	<u>-</u>	<u>-</u>	<u>4,761</u>	<u>55,838</u>
Cost	<u>22,957</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>22,957</u>

Held in respect of :

Endowment Funds

General Purposes	24,825	-	-	2,345	27,170
Oswald Bequest (Charitable Purposes)	23,314	-	-	2,203	25,517
Charitable Purposes	2,938	-	-	213	3,151
	<u>50,538</u>	<u>-</u>	<u>-</u>	<u>4,761</u>	<u>55,838</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

11 Other Assets

	2016	2015
	£	£
Tangible Fixed Assets (Note 12)	5,054	6,738
Debtors (<i>no material items</i>)	-	-
	<u>5,054</u>	<u>6,738</u>
	<u>=====</u>	<u>=====</u>

12 Tangible Fixed Assets

Equipment	2016	2015
	£	£
Additions	0	8,422
Less Depreciation	(1,684)	(1,684)
	<u>5,054</u>	<u>6,738</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 2016

12 Collections for Third Parties

2016
£

Children in Distress	250
Christian Aid	586
Christmas Child	145
Lennoxtown Project Group	250
Lodging House Mission	98
Ovarian Cancer Research	250
CAS Centre of Excellence	275

1854
=====

		Budget 2017
Income	Plate & FWO	46000.00
	Tax Reclaim - Gift Aid	8000.00
Other Income	Congregational Organisations	250.00
	Donations In	
	Regular Fund Raising (Inc.L&W)	4000.00
	Weddings & Funerals	200.00
	Investments & Deposits	2100.00
	Use of Premises	500.00
	Income Grand Total	61050.00
Outgoings	Ministry & Stewardship	35000.00
	Presbytery Dues	1862.00
	Sub-Total	36862.00
Local Staffing Costs	MINISTER TRAVEL EXPENSES	960.00
	MINISTER TELEPHONE EXPENSES	200.00
	MINISTER PULPIT SUPPLY	200.00
	EMPLOYEES - CHURCH ORGANIST	1700.00
	EMPLOYEES - CHURCH CLEANER	3100.00
	EMPLOYEES - CHURCH OFFICER	2400.00
	MINISTER EXPENSES	210.00
	Sub-Total	8770.00
Outgoings Other	COUNCIL TAX - MANSE	3033.00
	EXPENSES - CONSUMABLES	500.00
	EXPENSES - SUNDAY SCHOOL (OSWALD FUND)	100.00
	EXPENSES - PHOTOCOPIER	500.00
	EXPENSES - OTHER	318.00
	EXPENSES - KITCHEN PROVISIONING	120.00
	PROPERTY - CHURCH - GENERAL MAINTENANCE	4200.00
	PROPERTY - CHURCH - H&V EXPENSE	150.00
	PROPERTY - CHURCH UTILITIES - GAS	2030.00
	PROPERTY - CHURCH UTILITIES - ELECTRICITY	880.00
	PROPERTY - CHURCH - INSURANCE	1800.00
	PROPERTY - MANSE - GENERAL	500.00
	PHONE EXPENSE - CHURCH	413.00
	OTHER (Inc. L&W)	655.00
	Sub-Total	15199.00
	Outgoings Grand Total	60831.00
	Income	61050.00
	Income Less Outgoings (Deficit in RED)	219.00