

Newtonhill Parish Church

(Church of Scotland)

ACCRUED (SORP COMPLIANT) ACCOUNTS 2016

Congregation No: 321913

Scottish Charity No: SC 005679

Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2017

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2017. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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.

Services of Worship were held every Sunday during the year, with additional services at Easter and Christmas. Communion was celebrated 5 times during the year. The minister conducted services at Clashfarquhar home for the elderly on 5 occasions. He is a member of the chaplaincy team at Newtonhill Primary. One new elder was ordained during the year.

A 'Sunday Fun Club' for young people provided age-appropriate Christian education on Sunday mornings. Over the course of the year there was contact with 6 young people.

The Boys Brigade Company did not operate in the period from January 2017 due to lack of interest from sufficient number of boys. Despite advertising around the community, no change in interest level could be generated so it was decided to cease operating the Company and begin the process of closing down.

A Girl's Brigade Company also operated, with all 3 sections meeting on a Monday evening. Twenty nine girls from 5-16 were enrolled this year. The company was extensively involved in the life of the Division, with good success in various competitions as well as the life of the church, and the village and also helped at various fundraising events for all three. All girls were involved in working for the badges appropriate for their age and stage.

A Gospel club called JAFFA (Jesus A Friend For All) operated on Thursday evenings during term time, providing bible based activities for about 28 primary aged children with 4 Academy aged Young Leaders and 3 adult helpers. Jaffa continued to teach, through games, crafts, stories, songs and bible readings, God's plan for us and our lives in the world. During 2017, Jaffa also raised over £150 for other charities including Comic Relief and Children in Need as well as supporting Newtonhill Parish Church at their Spring Fair and Christmas Fair.

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Trustees' Report (cont)

Year ended 31 December 2017

A Summer Holiday Club entitled Landlubbers, using castaway and pirate themes to look at the life and ministry of the Apostle Paul, ran in the mornings from Monday 7th to Friday 11th August and provided craft, sporting and musical activities with Christian and Church-related themes for 49 children in Primaries 1-7 from the village and surroundings. It was followed by a family presentation and barbecue on the Saturday afternoon. 17 adults and young people were actively involved in leading and facilitating the club.

A bible study group involving 7 adults in looking at a variety of themes from the Old and New Testaments ran for most of the year, with a break in the summer..

Communication with members was aided by Reachout, a church magazine produced at various times in the year. This was also made available to visitors and in the local library. Greetings cards delivered to the whole parish at Easter and Christmas, in conjunction with St Ternan's Episcopal Church, advertised special seasonal services.

A branch of the Church of Scotland Guild met about 7 times, providing meetings around the national theme for the year for 12-14 members, currently all women.

The Church is a 'Fair Trade Church' using and promoting fairly traded goods.

A monthly 'Soupa Tuesday' Lunch, supplying soup, dessert and tea, ran in from February to June, and September to November and regularly attracted over 20 people. A weekly café on a Wednesday afternoon, 'Café Kirk,' was run in the same periods serving a variety of coffees, with cakes and scones and with a good proportion of the customers being people not otherwise connected to the church. A monthly car-wash on Saturday mornings ran from April to November. All these projects brought in funds, but the congregation saw them much more as ways to engage more with people in the community and on the fringes of the congregation. All made hopeful contacts with people who were not otherwise much involved with the congregation both attending and helping to staff these efforts. Since there is no café in the village Café Kirk provides a useful service and developed a regular clientele.

Participation in social and community events this year included afternoon teas in February and October, a 'Spring Fair' coffee morning, a quiz night organised in May, running a coffee and cake 'café' at the village fair in June, a Christmas Fair in November, and Communal Carol-singing round part of the village at Christmas.

Achievements and Performance

The Congregation had 236 members at 31st December 2017. There are about 17 adults who are significantly involved in the life of the congregation without being members. 100 young people under the age of 17 are associated with the life of the congregation in various ways. Most of these would be involved each week during term time and some attend more than one group.

All volunteers in young people's organisations are fully trained and accredited under the Church of Scotland's Safeguarding Policy and the Kirk Session, which has itself received appropriate training, is diligent in ensuring that all its provisions are complied with.

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Year ended 31 December 2017

Two elders are Readers of the Church, frequently leading services in various congregations to cover for vacancies, illness and holidays. Another served as the Safeguarding Coordinator and Trainer for the Presbytery for many years until retiring from the post in June. The Minister is Presbytery Clerk. Thus the congregation contributes to the welfare of the wider church.

Fund-raising activities for other charities continued during the year, reflecting the interests and Christian concern of the congregation. Beneficiaries included, Christian Aid's relief work in the 3rd World, Aberdeen Cyrenians, Guild projects, the Earl Haig fund, and Parkinsons.

Financial Review

The principal source of income is voluntary income from weekly/monthly offerings given by church members and this has risen by £3,443 or 21% on the previous year. Gift aid Tax Reclaim continues to be extremely important in contributing 15.8% of our unrestricted annual income. Gift aid donors number 48, staying the same as 2016. Those contributing by Standing Order number 24 falling from 25 in 2016 and 23 of those contribute via Gift Aid. Those donating via Free Will Offering envelopes numbered 31 envelopes rising from 30 in 2016. Of these 25 contribute via Gift Aid, a rise of 2 from 2016. We have been able to meet our obligations this year.

Investment Policy and Performance

Risk Management

Although income from voluntary giving has risen significantly in 2017, the age dynamic in the church has not changed as significantly. This means that, although we are able to meet financial obligations, we are still finding it difficult to engage volunteer helpers due to the aging population of the church. The Trustees are seeking to engage with the Church of Scotland's stewardship programmes which are designed to encourage greater participation and giving. The initiatives described under Objectives and Activities are an attempt to develop further outreach to the local community and encourage involvement with the congregation in different ways.

Reserves Policy

It is the Trustees' policy to achieve and hold reserves of approximately twelve months expenditure in addition to designated funds. At the year end the Church held unrestricted cash funds of £31,229 of which £1,000 had been designated for fabric fund and £1,281 for the upkeep of the manse. The remaining balance of £28,948 represents nearly eleven month's expenditure. The Trustees are aware of the continuing need for upkeep of the manse and the church as they age over the next few years and may use some of this reserve for this purpose.

The Church held £143 of restricted funds which have been provided for the purposes of upkeep and expansion of the organ and associated sound system and £295 of restricted funds for the purchase/maintenance of a Christmas tree in the church gardens and also £4,110 in the Café Kirk fund which is to maintain and expand the church for Café Kirk and other church users and also for outreach as agreed by the members of the Café Kirk committee and the

Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2017

Trustees.. There were also £2,706 restricted funds held by other church organisations all as specified in Note 13.

Structure, Governance and Management

The Church is a registered charity, number SC 005679 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland

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. 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. The Congregational Board is chaired by the minister and meets seven times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets ten times a year is responsible for spiritual affairs within the church.

Reference and Administrative Information

Trustees

Kirk Session Members

The Rev Hugh Conkey, Moderator
Mrs Margaret Brooks
Mr Roy Browning From 18/6/17
Mrs Elsie Bruce
Mrs Margaret Craven
Mr Ken Cruickshank
Mrs Kathleen Fraser
Mrs Jennifer Leighton
Mr Don McDonald Retired 17/5/17
Mr Robbie Middleton
Mr Phil O'Hara
Mr David Platt
Mrs Pauline Platt
Mrs Jenny Soper

Newtonhill Parish Church (Church of Scotland)

Trustees' Report (cont)

Year ended 31 December 2017

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Ken Cruickshank

Session Clerk

Date

Newtonhill Parish Church

SC 005679

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

I report on the accounts of the charity for the year ended 31st December 2017 which are set out on pages 9 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) (a) to (c) 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 8 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: Alistair C. McNair

Professional Qualification/Professional Body: CA, CPFA

Address 7 Villagelands Road
Newtonhill
STONEHAVEN
AB39 3UN

Date:

Signed:

Statement of Financial Activities
Year ended 31 December 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowmen Funds 2017 £	Total 2017 £	Total 2016 £
<u>Incoming Resources</u>						
Incoming resources from generated						
Donations and Legacies	1	25,214	4,474	0	29,687	26,620
Charitable Activities	2	5,541	361	0	5,902	5,698
Other trading activities	3	490	0	0	490	1,630
Investment income	4	0	0	6,796	6,796	6,703
Other Income	5	0	0	0	0	0
<u>Total Incoming Resources</u>		<u>31,245</u>	<u>4,835</u>	<u>6,796</u>	<u>42,876</u>	<u>40,651</u>
<u>Resources Expended</u>						
Costs of generating funds	6	77	0	0	77	94
Charitable activities - General		31,861	3,194	6,741	41,796	34,844
		0	0	0	0	0
<u>Total Resources Expended</u>		<u>31,938</u>	<u>3,194</u>	<u>6,741</u>	<u>41,873</u>	<u>34,938</u>
Net incoming/outgoing resources		-693	1,641	55	1,003	5,712
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		-693	1,641	55	1,003	5,712
Gain/Loss on revaluation of investments		0	0	0	0	0
Net movement in funds	15	-693	1,641	55	1,003	5,712
Total funds brought forward		31,922	6,113	10,055	48,089	42,377
<u>Total funds carried forward</u>		<u>31,228</u>	<u>7,754</u>	<u>10,110</u>	<u>49,092</u>	<u>48,089</u>

Balance Sheet

At 31 December 2017

		2017				2016
		Unrestricted	Restricted	Endowment	Total	
		Funds	Funds	Funds	Funds	
		£	£	£	£	£
Fixed Assets						
	Note					
Tangible Fixed asset	9	0	0	0	0	0
Investments	10	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Current Assets						
Debtors Gift Aid	11	4,720			4,720	4,930
Bank and cash		26,508	5,048		31,555	30,888
Funds held by other organisations			2,706		2,706	2,737
Sheila Shearer fund held by Church of Scotland				10,110	10,110	10,055
		<u>31,228</u>	<u>7,754</u>	<u>10,110</u>	<u>49,092</u>	<u>48,609</u>
Creditors						
Falling due within one year	12				0	520
					<u>0</u>	<u>520</u>
Net Current Assets		<u>31,228</u>	<u>7,754</u>	<u>10,110</u>	<u>49,092</u>	<u>48,089</u>
Net Assets					<u>49,092</u>	<u>48,089</u>
The funds of the charity						
Endowment Funds	15			10,110		10,055
Restricted Funds						
Organ Fund			143			143
Café Kirk			4,110			2,723
Christmas Tree Fund			295			10
Held by other organisations			2,706			2,737
Extension Fund			500			500
Unrestricted Funds		<u>31,228</u>				<u>31,921</u>
		<u>31,228</u>	<u>7,754</u>	<u>10,110</u>		<u>49,092</u>
Total Charity Funds					<u>49,092</u>	<u>48,089</u>

The accounts were approved by the Kirk Session and Congregational Board on
For and on behalf of the Kirk Session and Congregational Board

_____	Session Clerk	date	_____
_____	Treasurer	date	_____

Newtonhill Parish Church

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out

The charity continues to adopt the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Newtonhill Parish Church

Accounting Policies

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Feuhold buildings	20 years
Fixtures, fittings and office equipment	5 years
Motor vehicles	10 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Newtonhill Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Notes forming part of the financial statements
for the year ended 31st December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	2016 £
1 Voluntary Income					
Offerings					
Plate	3813			1,873	
FWO Envelopes	7224			7,221	
Standing Orders	8879			<u>7,380</u>	
	19916			19,916	16,473
Gift	80			80	415
Gift Aid Tax Recovered for 2017	4952	289		5,240	4,410
	5240			0	4930
Minus Gift Aid for charities	289			520	
Gift Aid Tax interest for 2016	2			2	-2
Donations From Organisations					
The Guild	50			80	
Girls' Brigade	100			100	
Thursday bible study	<u>115</u>			<u>50</u>	
	265			265	230
Other organisations/restricted funds income					
Christmas Tree Fund		419		419	0
Café Kirk		1,458		1,458	1,745
Jaffa		982		982	1,442
Guild		843		843	889
Sunday Fun Club		0		0	0
Extension Fund		0		0	500
Holiday Club		484		484	518
	<u>25,214</u>	<u>4,474</u>	<u>0</u>	<u>29,687</u>	<u>26,620</u>

Notes forming part of the financial statements
for the year ended 31st December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	2016 £
2 Incoming Resources from					
Charitable Activities					
Funerals and Weddings	37			37	300
Tea/Coffee etc	200			200	180
Life and Work	201			201	132
Skateraw Fair	342			342	327
Christmas Fair	1,300			1,300	1,120
Spring Fair	833			833	873
Pub Quiz	500			500	377
Donations towards Reachout		60		60	665
Christmas Cards		46		46	
Church lock		90		90	
Pulpit supply refunds		165		165	
Church Cards	261			261	127
Coin-a-day boxes	333			333	273
Car Wash	701			701	697
Soupa Tuesday	478			478	627
Cashback on printer	80			80	
Christmas Afternoon Tea	276			276	0
	<u>5,541</u>	<u>361</u>	<u>0</u>	<u>5,902</u>	<u>5,698</u>
3 Income from other trading activities					
Rent Received					
Birthday Party hall hire donation	100			100	40
Kidz Act Hall Hire	0			0	60
Portlethen Childminders Hall Hire	390			390	1,500
Rotary Hall Hire	0			0	30
	<u>490</u>	<u>0</u>	<u>0</u>	<u>490</u>	<u>1,630</u>
4 Investment Income					
Endowment income (note 6a)			6,741	6,741	6,635
Sheila Shearer Trust			55	55	68
Bank Interest			0	0	0
	<u>0</u>	<u>0</u>	<u>6,796</u>	<u>6,796</u>	<u>6,703</u>
5 Other Income					
Receipts from General Trustees					
Total Income 2017	<u>31,245</u>	<u>4835</u>	<u>6,796</u>	<u>42,876</u>	<u>40,651</u>
Total Income 2016	<u>28,189</u>	<u>5758</u>	<u>6,703</u>	<u>40,651</u>	<u>40,768</u>

Notes forming part of the financial statements
for the year ended 31st December 2017

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Endowment Funds 2017 £	Total 2017 £	2016 £
6 Analysis of Resources Expended					
Costs of Generating Funds					
Offering Envelopes	77			77	94
	<u>77</u>	<u>0</u>	<u>0</u>	<u>77</u>	<u>94</u>
Charitable Activities					
Ministries & Mission Allocation (2017 allocation - £20,232) - note 6a	13,491		6,741	20,232	20,449
Presbytery Dues	204			204	175
Minister's Expenses	1,323			1,323	1,422
Pulpit Supply	275	165		440	440
Minister's telephone	245			245	248
Building Costs					
Heating and Lighting	2,344			2,344	1,988
Council Tax on Manse	2,496			2,496	2,259
Gas Maintenance contracts	479			479	411
Insurance	949			949	952
Fabric Expenditure (see note 17)	8,042	90		8,132	774
Organists	1,275			1,275	1,300
Printing, Stationery, Reachout photc	-9	60		51	142
Publicity Expenses	65			65	113
Sunday Fun Club	34			34	126
Life and Work	164			164	168
CCL words only licence	74			74	72
Sundries (see note 18)	411	46		457	1,069
Charity Gift Aid reclaim		289			
Expenses from Organisations/Restricted Funds					
Jaffa		958		958	1,471
Guild		863		863	703
Sunday Fun club		0		0	0
Holiday club		518		518	563
Christmas Tree Fund (see note 20)		134		134	0
Café Kirk (see note 21)		71		71	0
Organ Fund (see note 19)		0		0	0
Total	<u>31,861</u>	<u>3,194</u>	<u>6,741</u>	<u>41,796</u>	<u>34,844</u>
Total Expenditure 2017	<u>31,938</u>	<u>3,194</u>	<u>6,741</u>	<u>41,873</u>	<u>34,938</u>
Total Expenditure 2016	<u>24,901</u>	<u>3,402</u>	<u>6,635</u>	<u>34,938</u>	<u>35,582</u>

**Notes forming part of the financial statements
for the year ended 31st December 2017**

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £41,584 (2016 - £34,938) of which £31,938 was unrestricted (2016 - £24,901) and £2,905 was restricted (2016 - £3,402)

6a Funds held by Church of Scotland, income from which is solely for the use of funding (or part funding) the stipend of the minister of the parish. This amount is used by Church of Scotland to automatically reduce the amount of Ministries and Mission Allocation each year. Newtonhill Parish Church has no access to these funds, or the income from it apart from for the above purpose

	2017	2016
7 Staff costs and numbers		
Ministerial Support (Salaries)	275	440
Ministerial Support (Social Security)	0	0
Music Staff (Salaries)	1,275	1,300
Music Staff (Social Security)	0	0

The average number of employees during the year, calculated on the basis of a head count, was as follows

	No.	No.
Ministerial Support	3	3
Music Staff	5	5
Administration	0	0
Premises Maintenance	0	0

No employee had employee benefits in excess of £50,000 (2016 nil)

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 £26,644 and the maximum stipend (in the fifth and subsequent years) £32,743

8 Trustee Remuneration and Related Party Transaction

During the year one trustee - Rev Hugh Conkey - received reimbursement of expenses incurred totalling £4,026 made up of £1,323 travelling expenses, £2,496 Council Tax, £244 telephone. Rev Conkey also had £176 of expenses relating to internet, printing and stationery and computer costs which he chose not to claim for.

Cleaning materials costing £204 were donated to the church

In addition, Mr. David Platt, a member of the Kirk Session received £165 and

Captain Robbie Middleton, also a member of the Kirk Session, received £110 (paid directly into Portlethen & District Rotary Club's Charities account) for pulpit supply services during the year.

The Trustees received £55 reimbursement from Presbytery for attendance at the General Assembly and £110 from Church of Scotland for sickness benefit

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

During the year a totals of £8,599 was donated to the congregation by the trustees

**9 Tangible Fixed Assets
NONE**

Notes forming part of the financial statements
for the year ended 31st December 2017

	2017 £	2016 £			
10 Investments					
NONE					
11 Debtors					
Gift Aid Tax reclaim due	4,952	4,930			
Gift Aid Tax reclaim on charity giving	289				
	<u>5,240</u>	<u>4,930</u>			
12 Creditors					
Gift Aid Paid to Charities		520			
13 Analysis of Net Assets					
	General	Designated	Restricted	Endowment	Total
Among Funds	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	0	0	0	0	0
Current Assets	28,947	2,281	7,754	10,110	49,092
Current Liabilities	0	0	0	0	0
Net assets at 31 Dec 2017	<u><u>28,947</u></u>	<u><u>2,281</u></u>	<u><u>7,754</u></u>	<u><u>10,110</u></u>	<u><u>49,092</u></u>
Net assets at 31 Dec 2016	<u><u>29,641</u></u>	<u><u>2,281</u></u>	<u><u>6,113</u></u>	<u><u>10,055</u></u>	<u><u>48,089</u></u>

14 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely in the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown not least in fundraising, maintenance, cleaning and finance, none of which would take place if it were not for volunteers.

**Notes forming part of the financial statements
for the year ended 31st December 2017**

15 Movement in funds	At 1 January 2017	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2017
	£	£	£	£	£
Endowment Funds					
Stipend Endowment Fund	0	6,741	6,741	0	0
Sheila Shearer Trust					
Capital	5,000	0	0	0	5,000
Revenue	5,055	55	0	0	5,110
	<u>10,055</u>	<u>6,796</u>	<u>6,741</u>	<u>0</u>	<u>10,110</u>
Restricted Funds					
Christmas Tree Fund (note 20)	10	419	134	0	295
Organ fund (note 19)	143	0	0	0	143
Café Kirk (note 21)	2,723	1,458	71	0	4,110
Jaffa	907	982	958	0	930
Guild	984	843	863	0	964
Sunday Fun Club	92	0	0	0	92
Holiday club	754	484	518	0	720
Extension Fund	500	0	0	0	500
Donations for special purposes	0	265	265	0	0
	<u>6,113</u>	<u>4,450</u>	<u>2,809</u>	<u>0</u>	<u>7,754</u>
Unrestricted Funds					
Designated Fabric Fund	1,000	0	0	0	1,000
Manse Fund	1,281	0	0	0	1,281
General Funds	29,641	31,245	31,938	0	28,947
	<u>31,922</u>	<u>31,245</u>	<u>31,938</u>	<u>0</u>	<u>31,228</u>
Total Funds at 31 Dec 2017	<u>48,089</u>	<u>42,491</u>	<u>41,488</u>	<u>0</u>	<u>49,092</u>
Total Funds at 31 Dec 2016	<u>42,377</u>	<u>40,651</u>	<u>34,938</u>	<u>0</u>	<u>48,089</u>

Purposes of Endowment Funds

Revenue from Sheila Shearer Fund is available for everyday use
Capital from Sheila Shearer Fund (£5,000) is to be used for future church development
Stipend Endowment Fund is held by Central office, the interest of which is used to pay toward the stipend

Purposes of Restricted Funds

Jaffa : This fund is for the exclusive use of the children's midweek club - Jaffa
Guild : This fund is for the exclusive use of the church Guild
Holiday club : This fund is money raised for use in the children's summer Holiday Club
Sunday Fun Club : This fund is money raised by the Sunday Fun club for their own use
Organ fund : This fund is to allow for the development and upkeep of the church organ
Christmas Tree Fund - This fund is money raised to for an outside Christmas Tree at the church premises
Café Kirk - this money is to be used on the agreement of the members of Café Kirk committee and the Trustees for future requirements of Café Kirk, church outreach and future church development

Purposes of Unrestricted Funds

Fabric Fund : This fund is to allow for unexpected expenses for the fabric of the church
Manse fund : This fund is to allow for unexpected expenses for the fabric of the manse

**Notes forming part of the financial statements
for the year ended 31st December 2017**

	2017	2016
	£	£
16 Collections for Third Parties		
MS UK Society - Christmas	0	501
Cyrenians - Harvest service	113	389
Earl Haig Poppy collection	117	68
Christian Aid (Coffee Morning and lunch)	140	519
Nepal build a house appeal	0	1,335
Parkinson's Aberdeen	729	0
	<u>1,099</u>	<u>2,811</u>
17 General Fund - Fabric Expenditure		
Manse CO2 alarm	0	30
Electric check for manse	0	168
car park drainage check	0	180
Fire Extinguisher service	59	78
Fire Extinguisher repair	0	124
Manse Loft Ladder	0	0
Manses Toilet repair	0	38
manse toilet repair	0	106
manse kitchen light	0	50
Shipping for manse en suite	45	0
Manse en-suite	1,187	0
Manse en-suite	20	0
Manse en-suite	178	0
Manse en-suite	2,700	0
Church Lights	3,710	0
Church lock	143	0
	<u>8,042</u>	<u>774</u>
18 General Fund - Sundry Expenditure		
Entertainment license	0	90
Church vacuum cleaner	0	96
Church fridge	0	140
External electric box	0	30
Baptism bible	0	10
New printer and accessories	0	70
Christmas tree	0	49
Pub quiz engraving	9	9
Appliance Testing	96	0
Website Domain Fee	86	0
Website hosting fee	14	0
NVA Donation	0	30
2 x first aid courses	90	0
Communion Port	16	0
Quiz Hall Hire	35	0
Elder Mileage	40	0
Christmas Cards	25	0
	<u>411</u>	<u>524</u>

**Notes forming part of the financial statements
for the year ended 31st December 2017**

19 Organ fund - Sundry Expenditure

0	0
<u>0</u>	<u>0</u>

20 Christmas Tree Fund - Sundry Expenditure

Christmas Tree Lights

Christmas Tree

0	0
134	0
<u>134</u>	<u>0</u>

21 Café Kirk Sundry Expenditure

Running costs

71	0
<u>71</u>	<u>0</u>