

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 2016

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2016. 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 teams at Newtonhill Primary School and Portlethen Academy.

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 9 young people.

For a variety of reasons there was only one congregational lunch this year, for Christian Aid Week. Attendance and the event contributed to a sense of togetherness as well as raising fund for the charity.

The Boys Brigade Company continued with the revised structure in which we operate the Anchor Boys and the Junior Sections together in one session. The evening is divided into two elements. From 6.30 pm to 7.30 pm, all boys are active in the hall and then Anchor boys go home, leaving the Junior Section to engage in some more age appropriate activity through to 8.00 pm.

To the end of May 2016, the Company comprised 6 Anchor Boys and 5 Junior Section Boys. The new session beginning in August 2016, we operated with only 3 Anchor Boys although attendance has been regular from them throughout the year.

A decision will be made in early 2017 regarding the continuing viability of the Company.

A Girl's Brigade Company also operated, with all 3 sections meeting on a Monday evening. 24 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 up to 32 primary aged children with 4

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Academy aged Young Leaders, 2 further education Young Leaders and 2 adult Leaders. Jaffa continued to teach, through games, crafts, stories, songs and bible readings, God's plan for us and our lives in the world. During 2016, Jaffa also raised over £570 for other charities including Sport Relief, Children in Need and raising funds to help 'Build a House for Nepal'. Jaffa also supported Newtonhill Parish Church at their Spring Fair and Christmas Fair.

A Summer Holiday Club entitled Guardians of Ancora, using exploring and adventure themes to look at various stories from the life of Jesus, ran in the mornings from Monday 1st to Friday 5th 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. Twenty adults and young people were actively involved in leading and facilitating the club.

Only one bible study group ran this year involving 6 adults who looked at a variety of themes from the Old and New Testaments.

Communication with members was aided by Reachout, a church magazine produced 4 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 6 times, providing meetings around the national theme for the year for 13 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 a 'Spring Fair' coffee morning, a Christian Aid coffee morning, running a coffee and cake 'café' at the village fair in June, a pub quiz organised in September, 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 2016. There are about 15 adults who are significantly involved in the life of the congregation without being members. 124 young people under the age of 17 were associated with the life of the congregation in various ways throughout the year. This includes around 50 children attending the summer holiday club week. Apart from this number, most of these would be involved each week during term time and some attend more than one group.

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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.

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. 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 the Multiple Sclerosis Society. The Congregation raised over a thousand pounds towards a Church of Scotland project to build replacement homes for Earthquake survivors in Nepal

Financial Review

The principal source of income is voluntary income from weekly/monthly offerings given by church members and this has fallen by £526 or just over 3.1% on the previous year. Gift aid Tax Reclaim continues to be extremely important in contributing 15.6% of our unrestricted annual income. Gift aid donors number 48, falling from 49 in 2015. Those contributing by Standing Order number 25, remaining the same as 2015 and all of these contribute via Gift Aid. Those donating via Free Will Offering envelopes numbered 30 envelopes falling from 37 in 2015. Of these 23 contribute via Gift Aid, remaining the same as 2015. We have been able to meet our obligations this year.

Risk Management

The congregation has declining voluntary income from weekly/monthly offerings given by church members, has a higher age profile than the community and few younger adults in membership and sometimes has difficulty in finding volunteers to take over roles from those who wish to give them up. 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 £31,922 of which £1,000 had been designated for fabric fund and £1,281 for the upkeep of the manse. The remaining balance of £29,641 represents about fourteen month's expenditure. However, there is significant upgrading of the manse to be carried out at the

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beginning of 2017. 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 £10 of restricted funds for the purchase/maintenance of a Christmas tree in the church gardens and also £2,723 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 Trustees.. There were also £2,680 restricted funds held by other church organisations all as specified in Note 13.

The Sheila Shearer Fund is held in trust by the Church of Scotland and is currently standing at £10,055

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
Mrs Elsie Bruce
Mrs Margaret Craven
Mr Ken Cruickshank
Mrs Kathleen Fraser

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Mrs Jennifer Leighton
Mr Don McDonald
Mr Robbie Middleton
Mr Phil O'Hara
Mr David Platt
Mrs Pauline Platt
Mrs Jenny Soper

Congregational Board Members

Mrs Roberta Annand
Mr Roy Browning
Mrs Wendy Croft
Mr Steven Hill from 20/4/16
Mrs Moira Hogg
Mrs Ann Howie from 20/4/16
Mrs Norma Stephen
Mrs Myra Stewart

All members of the Kirk Session are also members of the Congregational Board.

Principal Office-bearers

Minister: Rev Hugh Conkey
Session Clerk: Mr. Ken Cruickshank
Clerk to the Board Mrs Wendy Croft to 30th April 2016
Mrs Myra Stewart from 30th April 2016
Church Treasurer: Miss Zoë Ashby

Principal Office

Newtonhill Parish Church
Elsick Place
Newtonhill
Stonehaven
AB39 3PZ

Charity Number: SC 005679

Independent Examiner

Mr. Alistair McNair CA, CPFA
7 Villagelands Road
Newtonhill AB39 3UN

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Year ended 31 December 2016**

Bankers

Bank of Scotland
John Street
Aberdeen

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.

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Trustees' Report (cont)
Year ended 31 December 2016**

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 2016 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 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowmen Funds 2016 £	Total 2016 £	Total 2015 £
<u>Incoming Resources</u>						
Incoming resources from generated						
Donations and Legacies	1	21,526	5,094	0	26,620	26,869
Charitable Activities	2	5,033	665	0	5,698	6,544
Other trading activities	3	1,630	0	0	1,630	502
Investment income	4	0	0	6,703	6,703	6,853
Other Income	5	0	0	0	0	0
Total Incoming Resources		28,189	5,758	6,703	40,651	40,768
<u>Resources Expended</u>						
Costs of generating funds	6	94	0	0	94	85
Charitable activities - General		24,807	3,402	6,635	34,844	35,297
		0	0	0	0	0
Total Resources Expended		24,901	3,402	6,635	34,938	35,382
Net incoming/outgoing resources		3,288	2,356	68	5,712	5,386
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		3,288	2,356	68	5,712	5,386
Gain/Loss on revaluation of investments		0	0	0	0	0
Net movement in funds	15	3,288	2,356	68	5,712	5,386
Total funds brought forward		28,634	3,757	9,986	42,377	36,991
Total funds carried forward		31,922	6,113	10,055	48,089	42,377

Balance Sheet

At 31 December 2016

		2016				2015
		Unrestricted	Restricted	Endowment	Total	
		Funds	Funds	Funds	Funds	
Note		£	£	£	£	£
Fixed Assets						
	Tangible Fixed asset	9	0	0	0	0
	Investments	10	0	0	0	0
			0	0	0	0
Current Assets						
	Debtors Gift Aid	11	4,930		4,930	4,704
	Bank and cash		27,511	3,376	30,888	25,061
	Funds held by other organisations			2,737	2,737	2,625
	Sheila Shearer fund held by Church of Scotland			10,055	10,055	9,986
					48,609	42,377
Creditors						
	Falling due within one year	12				
	Gift Aid for charities		520		520	0
Net Current Assets					48,089	42,377
Net Assets					48,089	42,377
The funds of the charity						
	Endowment Funds			10,055		9,986
	Restricted Funds					
	Organ Fund		143			143
	Café Kirk		2,723			979
	Christmas Tree Fund		10			10
	Held by other organisations		2,737			2,625
	Extension Fund		500			
	Unrestricted Funds		31,921			28,633
			31,921	6,113	10,055	
Total Charity Funds					48,089	42,377

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 2016**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	2015 £
1 Voluntary Income					
Offerings					
Plate	1,873			1,817	
FWO Envelopes	7,221			8,192	
Standing Orders	7,380			<u>6,990</u>	
	16,473			16,473	16,999
Gift	415			415	1,250
Gift Aid Tax Recovered for 2016	4,410			4,410	4,704
	4930				
minus Gift Aid for charities	520				
Gift Aid Tax interest for 2015	-2			-2	15
Donations From Organisations					
FlyCup	0			75	
The Guild	80			80	
Boys' Brigade	0			0	
Girls' Brigade	100			0	
Thursday bible study	<u>50</u>			<u>86</u>	
	230			230	241
Other organisations/restricted funds income					
Christmas Tree Fund		0		0	0
Café Kirk		1,745		1,745	1,039
Jaffa		1,442		1,442	1,169
Guild		889		889	743
Sunday Fun Club		0		0	0
Extension Fund		500		500	0
Holiday Club		518		518	709
	<u>21,526</u>	<u>5,094</u>	<u>0</u>	<u>26,620</u>	<u>26,869</u>

**Notes forming part of the financial statements
for the year ended 31st December 2016**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	2015 £
2 Incoming Resources from					
Charitable Activities					
Funerals and Weddings	300			300	625
Tea/Coffee etc	180			180	161
Life and Work	132			132	142
Skateraw Fair	327			327	332
Christmas Fair	1,120			1,120	1,208
Spring Fair	873			873	1,116
Pub Quiz	377			377	384
Donations towards Reachout and printing costs	0	665		665	250
Church Cards	127			127	267
Coin-a-day boxes	273			273	418
Car Wash	697			697	636
Soupa Tuesday	627			627	695
Christmas Afternoon Tea	0			0	310
	<u>5,033</u>	<u>665</u>	<u>0</u>	<u>5,698</u>	<u>6,544</u>
3 Income from other trading activities					
Rent Received					
Birthday Party hall hire donation	40			40	40
Mediation company Hall Hire	0			0	8
Kidz Act Hall Hire	60			60	60
Portlethen Childminders Hall Hire	1,500			1,500	330
Rotary Hall Hire	30			30	64
	<u>1,630</u>	<u>0</u>	<u>0</u>	<u>1,630</u>	<u>502</u>
4 Investment Income					
Endowment income (note 6a)			6,635	6,635	6,793
Sheila Shearer Trust			68	68	60
Bank Interest			0	0	0
	<u>0</u>	<u>0</u>	<u>6,703</u>	<u>6,703</u>	<u>6,853</u>
5 Other Income					
Receipts from General Trustees					
Total Income 2016	<u>28,189</u>	<u>5,758</u>	<u>6,703</u>	<u>40,651</u>	<u>40,768</u>
Total Income 2015	<u>30,005</u>	<u>3,910</u>	<u>6,853</u>	<u>40,768</u>	<u>38,815</u>

Notes forming part of the financial statements
for the year ended 31st December 2016

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	2015 £
6 Analysis of Resources Expended					
Costs of Generating Funds					
Offering Envelopes	94			94	85
	<u>94</u>	<u>0</u>	<u>0</u>	<u>94</u>	<u>85</u>
Charitable Activities					
Ministries & Mission Allocation (2016 allocation - £20,671) - note 6a	13,814		6,635	20,449	20,671
Presbytery Dues	175			175	348
Minister's Expenses	1,422			1,422	1,408
Pulpit Supply	440			440	275
Minister's telephone	248			248	243
Building Costs					
Heating and Lighting	1,988			1,988	1,855
Council Tax on Manse	2,259			2,259	2,250
Gas Maintenance contracts	411			411	394
Insurance	952			952	971
Fabric Expenditure (see note 17)	774			774	795
Organists	1,300			1,300	1,350
Printing, Stationery, Reachout photc	22	120		142	269
Publicity Expenses	113			113	124
Sunday Fun Club	126			126	166
Life and Work	168			168	149
CCL words only licence	72			72	72
Sundries (see note 18)	524	545		1,069	1,371
Expenses from Organisations/Restricted Funds					
Jaffa		1,471		1,471	1,078
Guild		703		703	805
Sunday Fun club		0		0	0
Holiday club		563		563	439
Christmas Tree Fund (see note 20)		0		0	202
Café Kirk (see note 21)		0		0	60
Organ Fund (see note 19)		0		0	0
Total	<u>24,807</u>	<u>3,402</u>	<u>6,635</u>	<u>34,844</u>	<u>35,297</u>
Total Expenditure 2016	<u>24,901</u>	<u>3,402</u>	<u>6,635</u>	<u>34,938</u>	<u>35,382</u>
Total Expenditure 2015	<u>25,754</u>	<u>2,835</u>	<u>6,793</u>	<u>35,382</u>	<u>35,178</u>

**Notes forming part of the financial statements
for the year ended 31st December 2016**

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 £34,995 (2015 - £35,382) of which £24,901 was unrestricted (2015 -£25,754) and £3,459 was restricted (2015 - £2,835)

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

	2016	2015
7 Staff costs and numbers		
Ministerial Support (Salaries)	440	275
Ministerial Support (Social Security)	0	0
Music Staff (Salaries)	1,300	1,350
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 (2015 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 £26,380 and the maximum stipend (in the fifth and subsequent years) £32,419

8 Trustee Remuneration and Related Party Transaction

During the year one trustee - Rev Hugh Conkey - received reimbursement of expenses incurred totalling £3,929 made up of £1,422 travelling expenses, £2,259 Council Tax, £248 telephone. Rev Conkey also had £315.55 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 £220 (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.

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 £9,811 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 2016**

	2016	2015			
	£	£			
10 Investments					
NONE					
11 Debtors					
Gift Aid Tax reclaim due	4,930	4,704			
	<u>4,930</u>	<u>4,704</u>			
12 Creditors	0	0			
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	29,641	2,281	6,113	10,055	48,089
Current Liabilities	0	0	0	0	0
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>
Net assets at 31 Dec 2015	<u><u>26,353</u></u>	<u><u>2,281</u></u>	<u><u>3,757</u></u>	<u><u>9,986</u></u>	<u><u>42,377</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 2016**

15 Movement in funds	At 1 January 2016	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2016
	£	£	£	£	£
Endowment Funds					
Stipend Endowment Fund	0	6,635	6,635	0	0
Sheila Shearer Trust					
Capital	5,000	0	0	0	5,000
Revenue	4,986	68	0	0	5,055
	<u>9,986</u>	<u>6,703</u>	<u>6,635</u>	<u>0</u>	<u>10,055</u>
Restricted Funds					
Christmas Tree Fund (note 20)	10	0	0	0	10
Organ fund (note 19)	143	0	0	0	143
Café Kirk (note 21)	979	1,745	0	0	2,723
Jaffa	936	1,442	1,471	0	907
Guild	799	889	703	0	984
Sunday Fun Club	92	0	0	0	92
Holiday club	799	518	563	0	754
Extension Fund	0	500	0	0	500
Donations for special purposes	0	665	665	0	0
	<u>3,757</u>	<u>5,758</u>	<u>3,402</u>	<u>0</u>	<u>6,113</u>
Unrestricted Funds					
Designated Fabric Fund	1,000	0	0	0	1,000
Manse Fund	1,281	0	0	0	1,281
General Funds	26,353	28,189	24,901	0	29,641
	<u>28,634</u>	<u>28,189</u>	<u>24,901</u>	<u>0</u>	<u>31,922</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>
Total Funds at 31 Dec 2015	<u>36,991</u>	<u>40,768</u>	<u>35,382</u>	<u>0</u>	<u>42,377</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 2016**

	2016	2015
	£	£
16 Collections for Third Parties		
MS UK Society - Christmas	501	0
Cyrenians - Harvest service	389	174
Earl Haig Poppy collection	68	59
Christian Aid (Coffee Morning and lunch)	519	519
Nepal build a house appeal	1,335	0
DEC Nepal appeal	0	160
Charlie House	0	506
Aberdeen Cyrenians Foodbank Donation	0	5
	<u>2,811</u>	<u>1,423</u>
17 General Fund - Fabric Expenditure		
Manse CO2 alarm	30	0
Electric check for manse	168	0
car park drainage check	180	0
Fire Extinguisher service	78	130
Fire Extinguisher repair	124	0
Manse Loft Ladder	0	498
Manses Toilet repair	38	73
manse toilet repair	106	0
manse kitchen light	50	0
Manse Kitchen repair	0	90
Church Toilet repair	0	4
	<u>774</u>	<u>795</u>
18 General Fund - Sundry Expenditure		
Entertainment license	90	0
Church vacuum cleaner	96	0
Church fridge	140	0
External electric box	30	0
Baptism bible	10	142
New printer and accessories	70	0
Christmas tree	49	0
Pub quiz engraving	9	0
Appliance Testing	0	68
Website Domain Fee	0	13
Manse Energy Cert	0	95
Kitchen Sundries	0	14
Banner expenses	0	22
NVA Donation	30	10
Tree Felling	0	1,008
	<u>524</u>	<u>1,371</u>
19 Organ fund - Sundry Expenditure		
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**Notes forming part of the financial statements
for the year ended 31st December 2016**

20 Christmas Tree Fund - Sundry Expenditure

Christmas Tree Lights	0	73
Christmas Tree	0	129
	<u>0</u>	<u>202</u>

21 Café Kirk Sundry Expenditure

Set up Costs	0	60
	<u>0</u>	<u>60</u>