

Newtonhill Parish Church

(Church of Scotland)

ACCRUED (SORP COMPLIANT) ACCOUNTS 2018

Congregation No: 321913

Scottish Charity No: SC 005679

Newtonhill Parish Church (Church of Scotland)
Trustees' Report
Year ended 31 December 2018

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. 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 month of September was dedicated as a Stewardship Season with appropriate themes being explored during worship and different organisations making presentations of their work emphasising the Christian Stewardship principles which it exemplified on each Sunday. The minister conducted services at Clashfarquhar home for the elderly on 6 occasions. He is a member of the chaplaincy team at Newtonhill Primary.

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 5 young people. The process of winding down the Boys Brigade Company was completed and remaining funds were donated to various church purposes.

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 between 18 and 28 primary aged children throughout the year with 9 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. Dot.com continues after Jaffa for children in P5 – P7 when we can go discuss things in more depth and run better age related activities. During 2018, Jaffa also raised £1,149 for Toybox charity through a Valentine's Coffee & Cake Afternoon to help provide over 35 birth certificates for street children in Guatemala. We also raised £84 for Children in Need and £217 for Sport relief as well as supporting Newtonhill Parish Church at their Spring Fair and Christmas Fair.

Newtonhill Parish Church (Church of Scotland)

Trustees' Report (cont)

Year ended 31 December 2018

The process of winding up the former Boys' Brigade Company was completed and remaining funds were donated to various congregational purposes.

A Summer Holiday Club entitled Teambuilders, using sporting and team participation themes to look at a variety of Old and New Testament stories involving being part of God's 'team', ran in the mornings from Monday 6th to Friday 12th August and provided craft, sporting and musical activities with Christian and Church-related themes for 42 children in Primaries 1-6 from the village and surroundings. It was followed by a family presentation and barbecue on the Saturday afternoon. 19 adults and young people were actively involved in leading and facilitating the club. Most of the young leaders had been involve with previous clubs over several years, firstly as attenders before assisting in leadership. The older young leaders had progressed to the point of being able to undertake very significant leadership tasks within 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 Branch held a very successful special meeting to celebrate its 30th Anniversary with former members particularly invited, at which the 3 remaining original members were presented with 30 year long-service certificates.

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 quiz night organised in Apr, an afternoon tea, running a coffee and cake 'café' at the village fair in June, a Harvest Soup Lunch in September, a Christmas Fair in November, and Communal Carol-singing round part of the village at Christmas.

Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2018

Achievements and Performance

The Congregation had 228 members at 31st December 2018. There are about 17 adults who are significantly involved in the life of the congregation without being members. 90 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.

Two elders are Readers of the Church, frequently leading services in various congregations to cover for vacancies, illness and holidays and 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 Children 1st.

Financial Review

The principal source of income is voluntary income from weekly/monthly offerings given by church members and this has risen by £1,565 or 7.8% on the previous year. Gift aid Tax Reclaim continues to be extremely important in contributing 16.8% of our unrestricted annual income. Gift aid donors number 46, falling from 48 in 2017. Those contributing by Standing Order number 23, falling from 24 in 2017 and all contribute via Gift Aid. Those donating via Free Will Offering envelopes numbered 27 envelopes falling from 31 in 2017. Of these 22 contribute via Gift Aid, a fall of 3 from 2017. There is one member who makes donations through Gift Aid, no regular offerings. We have been able to meet our obligations this year.

Investment Policy and Performance

Risk Management

The congregation has managed to turn the decline in voluntary income from weekly/monthly offerings given by church members around and over the past year we have seen a significant increase in offerings. We are, however, aware that a small number of our members contribute a large percentage of the offerings. The congregation has a higher age profile than the community and few younger adults in membership and are finding it increasingly difficult to find 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.

Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2018

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 £31,762 of which £1,000 had been designated for fabric fund and £1,281 for the upkeep of the manse. The remaining balance of £29,481 represents about 13 months 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 Trustees are also looking at a possible extension for the church kitchen.

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 £115 of restricted funds for the purchase/maintenance of a Christmas tree in the church gardens. There is an Extension Fund holding £1,706, a Youth and Children's Fund holding £1,206 and Café Kirk Fund holding £5,639. There were also £3,049 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 £10,110.

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.

**Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2018**

Reference and Administrative Information

Trustees

Kirk Session Members

The Rev Hugh Conkey, Moderator
Mrs Margaret Brooks
Mr Roy Browning
Mrs Elsie Bruce
Mrs Margaret Craven Retired 31/10/18
Mr Ken Cruickshank
Mrs Kathleen Fraser
Mrs Jennifer Leighton
Mr Robbie Middleton
Mr Phil O'Hara
Mr David Platt
Mrs Pauline Platt
Mrs Jenny Soper

Congregational Board Members

Mrs Roberta Annand
Mrs Wendy Croft
Mr Steven Hill
Mrs Moira Hogg
Mrs Ann Howie
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 Myra Stewart
Church Treasurer:	Miss Zoë Ashby

Principal Office

Newtonhill Parish Church
Elsick Place
Newtonhill
Stonehaven
AB39 3PZ
Charity Number: SC 005679

**Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2018**

Independent Examiner

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

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.

**Newtonhill Parish Church (Church of Scotland)
Trustees' Report (cont)
Year ended 31 December 2018**

Approved by the Trustees and signed on their behalf,



Ken Cruickshank

Session Clerk

Date *1st May 2019*

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 2018 which are set out on pages 8 to 20.

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: 4 May 2019

Signed: 

Statement of Financial Activities
Year ended 31 December 2018

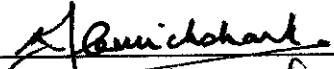

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowmen Funds 2018 £	Total 2018 £	Total 2017 £
<u>Incoming Resources</u>						
Incoming resources from generated						
Donations and Legacies	1	27,179	7,523	0	34,702	29,687
Charitable Activities	2	4,798	194	0	4,992	5,902
Other trading activities	3	88	0	0	88	490
Investment income	4	0	0	6,757	6,757	6,796
Other Income	5	0	0	0	0	0
Total Incoming Resources		32,065	7,717	6,757	46,539	42,876
<u>Resources Expended</u>						
Costs of generating funds	6	80	0	0	80	77
Charitable activities - General		26,200	3,521	6,705	36,426	41,796
		0	0	0	0	0
Total Resources Expended		26,280	3,521	6,705	36,506	41,873
Net incoming/outgoing resources		5,785	4,196	52	10,033	1,003
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains and losses		5,785	4,196	52	10,033	1,003
Gain/Loss on revaluation of investments		0	0	0	0	0
Net movement in funds	15	5,785	4,196	52	10,033	1,003
Total funds brought forward		31,762	7,754	10,110	49,626	48,623
Total funds carried forward		37,548	11,950	10,161	59,659	49,626

Balance Sheet

At 31 December 2018

		2018				2017
		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
		0	0	0	0	0
Current Assets						
Debtors Gift Aid	11	5,819			5,819	5,240
Bank and cash		31,729	8,808		40,538	31,569
Funds held by other organisations			3,141		3,141	2,706
Sheila Shearer fund held by Church of Scotland				10,161	10,161	10,110
		37,548	11,950	10,161	59,659	49,626
Creditors						
Falling due within one year	12				0	0
					0	0
Net Current Assets		37,548	11,950	10,161	59,659	49,626
Net Assets					59,659	49,626
The funds of the charity						
Endowment Funds				10,161		10,110
Restricted Funds						
Sound & Communication fund			143			143
Café Kirk			5,639			4,110
Christmas Tree Fund			115			295
Held by other organisations			3,141			2,706
Youth & Children's Work			1,206			
Extension Fund			1,706			500
Unrestricted Funds		37,548				31,762
		37,548	11,950	10,161		
Total Charity Funds					59,659	49,626

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

Treasurer

date

date

1st May 2019

24/4/19

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 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	2017 £
1 Voluntary Income					
Offerings					
Plate	3,224			3,813	
FWO Envelopes	9,392			7,224	
Standing Orders	8,864			8,879	
	21,481			21,481	19,916
Donation Church Officer	40			40	80
Bowling Club	10			10	
Gift Aid Tax Recovered for 2018	5,390	427		5,817	4,952
	5,819			0	5240
Minus Gift Aid for charities	429				289
Gift Aid Tax interest for 2018	2			2	2
Donations From Organisations					
The Guild	50			50	
Girls' Brigade	100			100	
Thursday bible study	107			115	
	257			257	265
Other organisations/restricted funds income					
Christmas Tree Fund		0		0	419
Café Kirk		1,565		1,565	1,458
Jaffa		1,543		1,543	982
Guild		1,014		1,014	843
Sunday Fun Club		0		0	0
Extension Fund		1,206		1,206	0
Youth/Children's work Fund		1,206		1,206	0
Holiday Club		562		562	484
	27,179	7,523	0	34,702	29,687

Notes forming part of the financial statements
for the year ended 31st December 2018

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	2017 £
2 Incoming Resources from					
Charitable Activities					
Funerals and Weddings	0			0	37
Tea/Coffee etc	209			209	200
Life and Work	90			90	201
Skateraw Fair	332			332	342
Christmas Fair	1,373			1,373	1,300
Spring Fair	929			929	833
Pub Quiz	347			347	500
Donations towards Reachout		40		40	60
Christmas Cards		74		74	46
Church lock		20		90	90
Pulpit supply refunds		60		60	165
Cards by Wendy	222			222	261
Coin-a-day boxes	105			105	333
Car Wash	528			528	701
Soupa Tuesday	662			662	478
Cashback on printer	0			0	80
Christmas Afternoon Tea	0			0	276
	<u>4,798</u>	<u>194</u>	<u>0</u>	<u>4,992</u>	<u>5,902</u>
3 Income from other trading activities					
Rent Received					
Birthday Party hall hire donation	0			0	100
Kidz Act Hall Hire	48			48	0
Portlethen Childminders Hall Hire	0			0	390
Centre Stage	40			40	0
	<u>88</u>	<u>0</u>	<u>0</u>	<u>88</u>	<u>490</u>
4 Investment Income					
Endowment income (note 6a)			6,705	6,705	6,741
Sheila Shearer Trust			52	52	55
Bank Interest			0	0	0
	<u>0</u>	<u>0</u>	<u>6,757</u>	<u>6,757</u>	<u>6,796</u>
5 Other Income					
Receipts from General Trustees					
Total Income 2018	<u>32,065</u>	<u>7,717</u>	<u>6,757</u>	<u>46,539</u>	<u>42,876</u>
Total Income 2017	<u>31,245</u>	<u>4,835</u>	<u>6,796</u>	<u>42,876</u>	<u>40,651</u>

Notes forming part of the financial statements
for the year ended 31st December 2018

	2018 £	2017 £			
10 Investments					
NONE					
11 Debtors					
Gift Aid Tax reclaim due	5,390	4,431			
Gift Aid Tax reclaim on charity giving	<u>429</u>	<u>289</u>			
	5,819	4,720			
12 Creditors					
Gift Aid Paid to Charities					
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	35,267	2,281	11,950	10,161	59,659
Current Liabilities	0	0	0	0	0
Net assets at 31 Dec 2018	<u><u>35,267</u></u>	<u><u>2,281</u></u>	<u><u>11,950</u></u>	<u><u>10,161</u></u>	<u><u>59,659</u></u>
Net assets at 31 Dec 2017	<u><u>29,481</u></u>	<u><u>2,281</u></u>	<u><u>7,754</u></u>	<u><u>10,110</u></u>	<u><u>49,626</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 2018

15 Movement in funds	At 1 January 2018	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2018
	£	£	£	£	£
Endowment Funds					
Stipend Endowment Fund	0	6,705	6,705	0	0
Sheila Shearer Trust					
Capital	5,000	0	0	0	5,000
Revenue	5,110	52	0	0	5,161
	10,110	6,757	6,705	0	10,161
Restricted Funds					
Christmas Tree Fund (note 20)	295	0	180	0	115
Sound & Communication fund (note 19)	143	0	0	0	143
Café Kirk (note 21)	4,110	1,565	36	0	5,639
Jaffa	930	1,543	1,489	0	984
Guild	964	1,014	756	0	1,222
Sunday Fun Club	92	0	0	0	92
Holiday club	720	562	440	0	843
Extension Fund	500	1,206	0	0	1,706
Youth & Children's work Fund		1,206	0	0	1,206
Gift Aid for Charities	0	427	427	0	0
Donations for special purposes	0	194	194	0	0
	7,754	7,717	3,521	0	11,950
Unrestricted Funds					
Designated Fabric Fund	1,000	0	0	0	1,000
Manse Fund	1,281	0	0	0	1,281
General Funds	29,481	32,065	26,280	0	35,267
	31,762	32,065	26,280	0	37,548
Total Funds at 31 Dec 2018	49,626	46,539	36,506	0	59,659
Total Funds at 31 Dec 2017	48,623	42,876	41,873	0	49,626

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
Youth & Children's Work : This fund is to be used for development of youth & children's work either within or without the church
Sound & Communication fund : This fund is to allow for the development and upkeep of the church Sound & Communication systems
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 2018**

	2018	2017
	£	£
16 Collections for Third Parties		
Children 1st	559	0
Cyrenians - Harvest service	231	113
Earl Haig Poppy collection	107	117
Jaffa's ToyBox Coffee & Cake	600	0
Christian Aid (Coffee Morning and lunch)	203	140
Parkinson's Aberdeen	0	729
	<u>1,700</u>	<u>1099</u>
17 General Fund - Fabric Expenditure		
Fire Extinguisher service	263	59
Shipping for manse en suite	0	45
Manse en-suite	0	1187
Manse en-suite	0	20
Manse en-suite	0	178
Manse en-suite	0	2700
Manse Dishwasher	384	0
Manse Cooker	390	0
Window repair in church	90	0
Church Lights	742	3710
Church lock (donation)	-20	143
	<u>1,849</u>	<u>8,042</u>
18 General Fund - Sundry Expenditure		
Pub quiz engraving	9	9
Appliance Testing	0	96
Website Domain Fee	0	86
Website hosting fee	0	14
NVA Donation	0	0
2 x first aid courses	0	90
Communion Port	0	16
Quiz Hall Hire	28	35
Quiz Catering	49	0
Fundraising catering items	23	0
Remembrance Piper Gift	10	0
Repair to external socket	17	0
Elder Mileage	0	40
Church boiler maintenance	114	0
Christmas Cards	24	25
	<u>274</u>	<u>411</u>

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

19 Sound & Communication fund - Sundry Expenditure

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

20 Christmas Tree Fund

Christmas Tree

<u>180</u>	<u>134</u>
<u>180</u>	<u>134</u>

21 Café Kirk Sundry Expenditure

New Banner

<u>36</u>	<u>71</u>
<u>36</u>	<u>71</u>

22 Youth & Children's Work

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

