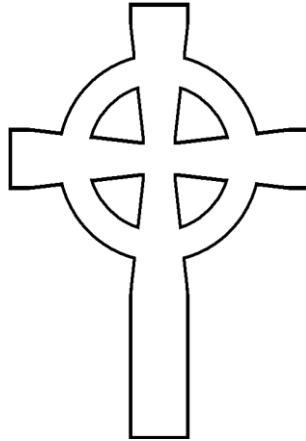


The Church of Scotland

Ardnamurchan Parish Church



2015

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 382170

Charity No: SC 030394

Reference and Administrative Information

Charity Name: Ardnamurchan Parish Church

Charity Registration Number: SC030394

Congregation Reference No: 382170

Contact Address: Silverhill
Glenborrodale
Acharacle, ARGYLL
PH36 4JG

The contact address shown is the same as that held by OSCR

Trustees

Minister: Rev Fiona Ogg
Session Clerk Mrs Bridget Cameron
Church Treasurer Mrs Joan Kelly

Principal Office-bearers

Minister: Rev Fiona Ogg
Session Clerk Mrs Bridget Cameron
Church Treasurer: Mrs Joan Kelly
Property Convener Mr Richard Houston
Other trustees (Kirk Session members) Mrs Moira Fisher
Ms Valerie Phillips
Mr James Angus
Mrs Eilidh Canning

Independent Examiner

Mr Jonathan Haylett
Matenderere
Kilchoan
PH36 4LL

Bankers

Bank of Scotland,
High Street,
Fort William
PH33 6AE

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

I report on the accounts of the charity for the year ended 31st December 2015 which are set out on pages 1 to 11.

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) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Address:

Date

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

Ardnamurchan Parish Church
Receipts and Payments Account
Year ended 31 December 2015

	Note	Unrestricted Funds 2015 £	Designated Funds 2015 £	Totals 2015 £	Totals 2014 £
<u>Receipts</u>	3				
Donations		£9,966.48	£5,954.79	£15,921.27	£22,785.60
Bank & Deposit interest		£8.00	£0.00	£8.00	£8.00
Sanna Hall funds paid in		£0.00	£282.00	£282.00	£90.70
Listed Places of Worship Grant		£0.00	£1,233.64	£1,233.64	£0.00
Unicef		£129.00	£0.00	£129.00	£78.77
Christian Aid		£221.00	£0.00	£221.00	£0.00
Build a House		£605.00	£0.00	£605.00	£0.00
Teas after service		£199.07	£0.00	£199.07	£218.05
Annals of the Parish		£0.00	£444.00	£444.00	£0.00
Hymn Book donations		£0.00	£0.00	£0.00	£190.00
Wedding and funeral donations		£300.00	£0.00	£300.00	£300.00
World Day of Prayer		£70.00	£0.00	£70.00	£71.00
<u>Total Receipts</u>		<u>£11,498.55</u>	<u>£7,914.43</u>	<u>£19,412.98</u>	<u>£23,742.12</u>
<u>Payments</u>					
Cost of generating funds	4	£9,768.35	£1,992.89	£11,761.24	£16,472.98
World Day of Prayer		£70.00	£0.00	£70.00	£70.00
Hymn Books		£0.00	£0.00	£0.00	£0.00
Hire of Community Centre Hall		£0.00	£0.00	£0.00	£0.00
Sanna Hall Repair		£0.00	£0.00	£0.00	£0.00
Poppy Wreath		£29.00	£0.00	£29.00	£29.00
Unicef		£129.00	£0.00	£129.00	£129.00
Christian Aid		£221.00	£0.00	£221.00	£221.00
Build a House		£605.00	£0.00	£605.00	£605.00
<u>Total Payments</u>		<u>£10,822.35</u>	<u>£1,992.89</u>	<u>£12,815.24</u>	<u>£17,526.98</u>
Excess of Receipts over Payments		<u>£676.20</u>	<u>£5,921.54</u>	<u>£6,597.74</u>	<u>£6,240.05</u>

Ardnamurchan Parish Church
Statement of Balances
At 31 December 2015

	Unrestricted Funds 2015 £	Designated Funds 2015 £	Total 2015 £	Total 2014 £
<u>Bank & Deposit Balances</u> brought forward	£11,495.44	£46,322.83	£57,818.27	£51,578.22
Movement in year:	£676.20	£5,921.54	£6,597.74	£6,240.05
<u>Bank & Deposit Balances</u> carried forward	<u>£12,171.64</u>	<u>£52,244.37</u>	<u>£64,416.01</u>	<u>£57,818.27</u>

The accounts were approved by the Kirk Session and congregation on

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Ardnamurchan Parish Church

Statement of Balances 2015

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.
No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds	At 1 Jan 2015 £	Receipts £	Payments £	At 31 Dec 2015 £	At 31 Dec 2014 £
Unrestricted funds					
General Fund	£11,495.44	£11,498.55	£10,822.35	£12,171.64	£11,495.44
Restricted funds					
Designated Fabric Fund	£46,322.83	£7,914.43	£1,992.89	£52,244.37	£46,322.83
	<u>£57,818.27</u>	<u>£19,412.98</u>	<u>£12,815.24</u>	<u>£64,416.01</u>	<u>£57,818.27</u>
Total funds	<u>£64,416.01</u>				<u>£57,818.27</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church properties.

3. Analysis of Donations	Unrestricted	Designated	Total	Total
	Funds	Funds	2015	2014
	2015	2015	2015	2014
Gift Aid Donations	£4,366.00	£0.00	£4,366.00	£4,307.00
Tax Recovered on Gift Aid 2013	£0.00	£0.00	£0.00	£801.37
Tax Recovered on Gift Aid 2014	£1,507.26	£372.43	£1,879.69	£1,014.71
Tax Recovered on Gift Aid 2015	£1,686.87	£238.75	£1,925.62	£0.00
GASD	£2,198.35	£985.00	£3,183.35	£4,864.84
Annals Sales	£0.00	£444.00	£444.00	£1,186.00
Other Offerings, Donations etc	£208.00	£3,914.61	£4,122.61	£10,611.68
	<u>£9,966.48</u>	<u>£5,954.79</u>	<u>£15,921.27</u>	<u>£22,785.60</u>

4. Analysis of Payments				
Costs of generating funds				
Charitable activities				
Ministries and Mission allocation	£4,169.00	£0.00	£4,169.00	£3,948.00
Presbytery dues	£419.50	£0.00	£419.50	£351.00
Ministerial assistance	£1,141.36	£0.00	£1,141.36	£1,156.20
Fabric repairs & maintenance	£0.00	£71.12	£71.12	£6,003.82
Minister's travel	£1,093.11	£0.00	£1,093.11	£994.25
TV licence	£0.00	£145.50	£145.50	£145.50
Heat and light	£780.15	£867.99	£1,648.14	£793.49
Insurance	£2,165.23	£0.00	£2,165.23	£2,130.72
Manse maintenance/expenditure	£0.00	£908.28	£908.28	£950.00
	<u>£9,768.35</u>	<u>£1,992.89</u>	<u>£11,761.24</u>	<u>£16,472.98</u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears costs of all ministers' stipends and employer's national insurance, pension and housing and Loan Fund. Ministers' stipends are paid in accordance with the National stipend scale, which is related to the years of service. For the year under review, the minimum stipend was £26,119 and the maximum stipend in 5th and subsequent years of service £32,098.

6. Collections for Third Parties

World day of prayer	£70.00	£71.00
Christian Aid	£221.00	£0.00
Unicef	£129.00	£78.77
Build a House	£605.00	£0.00
	<u>£149.77</u>	<u>£615.25</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2014	2015
	£	£
<u>CAPITAL ACCOUNT</u>		
<u>Consolidated Fabric Fund</u>		
Credit Balances held at 31 December 2015 at cost	<u>£13,500.00</u>	<u>£13,500.00</u>
Market Value of Balances at 31 December 2015	<u>£17,955.00</u>	<u>£18,225.00</u>
<u>Income Fund</u>		
Credit Balances held at 31 December 2015 at cost	<u>£100.00</u>	<u>£100.00</u>
Market Value of Balances at 31 December 2015	<u>£187.52</u>	<u>£182.40</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2015	<u>£20,068.59</u>	<u>£20,943.00</u>