

**THE CHURCH OF SCOTLAND
STRATHBOGIE DRUMBLADE PARISH CHURCH
HUNTLY**



RECEIPTS AND PAYMENTS ACCOUNTS 2019

Congregation No. 331958
Scottish Charity No. SC000534

Reference and Administrative Information

Charity Name: Strathbogie Drumblade Church of Scotland Huntly

Charity Registration Number: SC000534

Congregation Reference No: 331958

Trustees

Kirk Session 20

Principal Office-Bearers

Retiring Minister:

Interim Moderator:

Locum Minister:

Session Clerk:

Clerk to the Board:

Church Treasurer:

Independent Examiner:

On behalf of

Messrs Gardner & Partners, Chartered Accountants, 19, Commerce Street, Inch.

Bankers:

Royal Bank of Scotland, High Street, Inverurie.

Trustees' Annual Report

Year Ended 31 December 2019

Structure, Governance and Management

Governing Document

Church administration is followed in Accordance with the Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk session are the charity trustees. The Kirk session members are the Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate commitment, gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which meets six times a year, or as required, is responsible, under the Unitary Constitution, for both Spiritual and Temporal affairs within the church.

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.

*Morning Worship is held on Sundays at 10-30am with Trailblazers (P1-7) present during the early part of the Service before leaving for their own teaching activities in Church Halls until the end of the service.

- * Orders of Service are printed weekly with large print copies available.
- * Crèche facilities are available.
- * The Community minibus manned by Church volunteers transports the elderly and frail to Church each week.
- * All – age services are held several times a year with children and young people participating.
- * Formal Communion is held in May and November at 10-30am, in addition a short Communion service is held once a month at the end of Morning Worship.
- * Teas and coffees are available each Sunday after Morning Worship in the hall.
- * Harvest Thanksgiving Service in October, with gifts going to the local *Foodbank*.
- * All Saints Day Evening Service of Remembrance in November.
- * Remembrance Sunday Service and Thinking Day Services, are held in conjunction with Huntly Cairnie Glass Parish Church.
- * Christmas Eve Service at 6pm, an interactive service with carols for children, youth and families, retiring offering to *Inspire* (local charity).
- * The Guild meets twice a month between September and April and has 22 members.
- * The Church Magazine is produced quarterly by the Magazine and Publicity Committee and is distributed to homes by volunteers from the congregation.
- * Ministry of flowers to sick, bereaved and housebound.
- * Monthly Services in two nursing and care homes are conducted by the minister and supported by several members of the congregation.
- * Primary School and Secondary School Christmas Services were held in the Church in December.
- * Volunteer Church members: - are involved in the Maintenance of Church property, Church Cleaning on a Rota basis and the upkeep of the Church garden.

* Supporting Local Food Bank through individual collection of foodstuffs.

* Coffee mornings are held three times a year specifically for fundraising purposes by The Guild, Trailblazers and by the Church with proceeds going either towards fabric purposes and/or disaster relief.

Achievements and Performance

Guild Members and Office Bearers have attended various Guild events locally and nationally throughout the year. The Guild has donated financially in support of several charities at home and abroad and in support of national Guild Projects.

Young Church Trailblazers – Fundraiser for Scottish Children's Hospice realized £?????

Safe-guarding – All volunteers up to date on PVG register.

Hand knitted baby clothes and blankets continue to be sent to Nkhoma Hospital Malawi and knitting is also underway by Guild members on behalf of the Sailors Society.

World Day of Prayer – In March Guild members participated in a short service in the local care home and in the full evening ecumenical service held in Christ Church.

Financial Review

Strathbogie Drumblade Church (including the Guild and Trailblazers) ended the year in deficit by £31,093. However due to the necessity of part transferring of our investments of £26,645 we finished the year with a deficit of £4,450.

With regard to 2019 figures, overall receipts were comparable with 2018. Expenditure overall increased by under £8,500 with several cost centres lower. Fabric, Repairs and Maintenance continues to be a major charge on the accounts with this year being no exception due to high cost of maintenance work re pipework/asbestos.

Overall, our bank position is considered satisfactory.

Reserves Policy

At this year end, Strathbogie Drumblade Church held combined Current and Deposit Bank Balances, plus investments at Church of Scotland Growth and Income Fund of £130,397.

In addition, there is an Endowment Fund named the Brander Trust, where the value is shown at £1,000.

Stated Reserves Policy

It is the policy of the Treasurer, and the members of the Finance Committee, to have a balanced approach with regards to liquidity of investments held, allied to Bank funds available, in order to meet our obligations. At present our mix of Cash and Investments held is considered prudent, but still holding a position to meet any unexpected expenditure.

Statement of Trustees' Responsibilities

The members of the Kirk Session acting under the Unitary Constitution must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Session Clerk

Date 20 Feb 2020

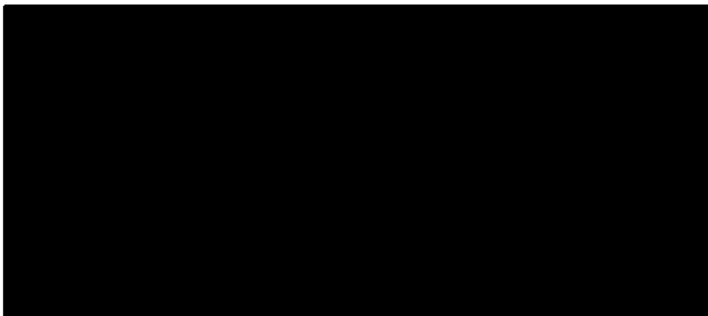
Strathbogie Drumblade Parish Church
Receipts and Payments Account
Year ended 31 December 2019

	Note	Unrestricted Funds 2019	Restricted Funds 2019	Endowment Funds 2019	Total 2019	Total 2018
<u>Receipts</u>						
Donations	3	50222	237	0	50459	53257
Legacies		2000			2000	0
Activities for Generating Funds		2623			2623	2829
Bank & Deposit Interest		105			105	44
Investment income		3200			3200	3737
		<u>58150</u>	<u>237</u>	<u>0</u>	<u>58387</u>	<u>59867</u>
Rental of Premises		200			200	300
Grants					0	0
Receipts from General Trustees					0	0
Guild Donation					0	0
Other Receipts					0	0
Transfer from Consolidated Fabric Fund		26645			26645	0
Funerals & Weddings		1760			1760	2121
Listed Place of Worship - VAT					0	0
Other Receipts					0	240
<u>Total Receipts</u>		<u>86755</u>	<u>237</u>	<u>0</u>	<u>86992</u>	<u>62528</u>
<u>Payments</u>						
Costs of generating funds	4	172	0	0	172	171
Charitable activities		89900	300	0	90200	81598
Governance costs		1068	0	0	1068	1088
Purchase of Investments		0	0	0	0	0
<u>Total Payments</u>		<u>91140</u>	<u>300</u>	<u>0</u>	<u>91440</u>	<u>82857</u>
Excess of Receipts over Payments		-4385	-63	0	-4448	-20329
Transfers between funds					0	0
Investments Sold					0	27513
Excess of Payments Over Receipts for Year		<u>-4385</u>	<u>-63</u>	<u>0</u>	<u>-4448</u>	<u>7184</u>

Strathbogie Drumblade Parish Church
Statement of Balances
At 31 December 2019

	Unrestricted	Restricted	Endowment	Total	2018
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Balances as at 1 January 2019	39394	2153	1000	42547	17535
Excess of Payments Over Receipts for the year	-4385	-63	0	-4448	7184
Transfer	0			0	17828
Bank & Deposit balances carried forward	<u>35009</u>	<u>2090</u>	<u>1000</u>	<u>38099</u>	<u>42547</u>
Investments at market Value					
Church of Scotland Growth Fund Cost (£32856)	<u>55800</u>	<u></u>	<u></u>	<u>55800</u>	<u>49200</u>
Church of Scotland Income Fund Cost (£26304)	<u>37500</u>	<u></u>	<u></u>	<u>37500</u>	<u>35880</u>

The accounts were approved by the Kirk Session and Financial Board on
For and on Behalf of the Kirk Session and Financial Board



Session Clerk *20th March 2020*

Treasurer

Strathbogje Drumblade Parish Church
Notes to the Accounts
For the year ended 31 December 2019

1 Trustee Remuneration and Related Party Transactions

During the year 2 trustees received reimbursement of expenses incurred totalling £3,627

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 January 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Unrestricted Funds					
Fabric Fund	25000				25000
General Fund	14394	86755	91140	0	10009
	<u>39394</u>	<u>86755</u>	<u>91140</u>	<u>0</u>	<u>35009</u>
Restricted funds					
Flower Fund	2153	237	300	0	2090
	<u>2153</u>	<u>237</u>	<u>300</u>	<u>0</u>	<u>2090</u>
Endowment Fund					
Bander Trust	1000	0	0	0	1000
	<u>1000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1000</u>
Total funds	<u>42547</u>	<u>86992</u>	<u>91440</u>	<u>0</u>	<u>38099</u>

Purposes of Designated Fund

Fabric Fund: The trustees have set aside funds for the maintenance of the church property.

General Fund: This is for general use of the church.

Purposes of Restricted Fund

Flower Fund: This is a fund to provide flowers for display during services of worship.

Purposes of Endowment Funds

Bander Trust: This is in conjunction with the Flower Fund, only the revenue can be expended.

	Unrestricted Funds 2019	Restricted Funds 2019	Endowment Funds 2019	Total 2019	2018
3 Analysis of Donations					
WFO Scheme (Non Gift Aid)	6683			6683	7101
Gift Aid Donations	29893			29893	31229
Tax Recovered on Gift Aid Donations	8035			8035	7400
Ordinary Offerings	2568			2568	2600
Flower Fund	0	237		237	360
Other Offerings, Donations Etc	3043			3043	4567
Restricted Donation	0			0	0
	<u>50222</u>	<u>237</u>	<u>0</u>	<u>50459</u>	<u>53257</u>

Strathbogie Drumblade Parish Church
Notes to the Accounts
For the year ended 31 December 2019

4 Analysis of Payments

Costs of Generating Funds

Offering Envelopes	172			172	171
Stewardship Campaign	0			0	0
	<u>172</u>			<u>172</u>	<u>171</u>

Charitable Activities

Ministries and Mission Allocation	27751			27751	36765
Presbytery Dues	387			387	157
Minister's Expenses	1178			1178	2407
Pulpit Supply	0			0	96
Locum Salary	6231			6231	0
Other salary costs	2076			2076	4079
Fabric Repairs & Maintenance	36021			36021	18473
Heat & Light	3283			3283	3477
Insurance	2997			2997	2971
Council Tax	687			687	2582
Other Buildings Costs	0			0	0
Church Office Expenses	970			970	1352
Advertising	742			742	857
Organ & Music	583			583	938
Congregation Organisations				0	0
Donations	2757			2757	3355
Glebe Costs				0	0
Flower Expenses		300		300	597
Church Improvements				0	0
Other expenses	3454			3454	2649
Equipment				0	0
Finance Charges	743			743	743
Organ Supply	40			40	100
	<u>89900</u>	<u>300</u>	<u>0</u>	<u>90200</u>	<u>81598</u>

Governance Costs

Capitations Fees	252			252	290
Independent Examiner's Fee	816			816	798
	<u>1068</u>	<u>0</u>	<u>0</u>	<u>1068</u>	<u>1088</u>

Total

	<u>91140</u>	<u>300</u>	<u>0</u>	<u>91440</u>	<u>82857</u>
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5 Minister's Stpend

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 £27,585 and the maximum stipend (in the fifth and subsequent years) £33,899

6 Collections for Third Parties

	2019	2018
	£	£
Christian Aid	1000	770
Nkhoma Hospital	150	261
Boys Brigade	300	
Childrens Hopice	657	682
Banana Box	50	
Invergordon Seafarers Centre	100	
Scottish Poppy Appeal		400
Embrace	500	792
Cross Reach		300
Richmond Hope		150
	<u>2757</u>	<u>3355</u>

Strathbogie Drumblade Parish Church
Notes to the Accounts
For the year ended 31 December 2019

7 Format of Accounts

It should be noted that the accounts incorporate the Church, Guild & Trailblazers.

Strathbogie Drumblade Parish Church
Independent Examiner's Report to the Trustees
Year ended 31 December 2019

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 5 to 8

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

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

Independent Examiner's Statement

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

1 which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

2 to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gardner and Partners Ltd
19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

Date: 16 March 2020

APPENDIX**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2019	2018
	£	£
<u>CAPITAL</u>		
Credit Balances held at 31 December at cost	<u>18370</u>	<u>18370</u>
Market Value of Balances at 31 December at cost	<u>28560</u>	<u>26076</u>
<u>CAPITAL II</u>		
Credit Balances held at 31 December at cost	<u>22773</u>	<u>51240</u>
Market Value of Balances at 31 December at cost	<u>23728</u>	<u>50640</u>
<u>REVENUE</u>		
Credit Balance at 31 December	<u>5809</u>	<u>3310</u>
<u>REVENUE II</u>		
Credit Balance at 31 December	<u>6343</u>	<u>2980</u>
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	<u>0</u>	<u>0</u>