

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2015		31	December	2015

### Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	53,510				53,510	30,747
Legacies	5,262				5,262	14,000
Grants	20,000				20,000	20,000
Receipts from fundraising activities	4,790				4,790	5,068
Gross trading receipts	-				-	-
Income from investments other than land and buildings	365				365	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
	-				-	-
<b>A1 Sub total</b>	<b>83,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,927</b>	<b>52,685</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments	20,831				20,831	-
<b>A2 Sub total</b>	<b>20,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,831</b>	<b>-</b>
<b>Total receipts</b>	<b>104,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,758</b>	<b>52,685</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	176				176	110
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	122,599				122,599	44,934
Grants and donations	418				418	-
Governance costs:						-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	600				600	-
Other	-				-	-
	-				-	-
<b>A3 Sub total</b>	<b>123,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,793</b>	<b>45,044</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>123,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,793</b>	<b>45,044</b>
<b>Net receipts / (payments)</b>	<b>(19,035)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,641</b>
<b>A5 Transfers to / (from) funds</b>					-	-
<b>Surplus / (deficit) for year</b>	<b>(19,035)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,641</b>

error

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	57,314				57,314	50,202
	Surplus / (deficit) shown on receipts and payments account	(19,035)				(19,035)	7,641
	Outstanding cheques presented during the year					-	(529)
	<b>Cash and bank balances at end of year</b>	<b>38,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,279</b>	<b>57,314</b>
	(Agree balances with receipts and payments account(s))	0	-	-	-	19,035	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>	Investments held by Synod of Scotland	Synod - Local Churches Fund	-	19,408
		<b>Total</b>	<b>-</b>	<b>19,408</b>

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Manse @ 35 Northfield Park, Annan		99,000	177,625	180,000
	Church & Hall @ Station Road Annan		3,700		
	Cash Funds held by Synod of Scotland	Synod - Local Churches Fund		-	1,602
		<b>Total</b>	<b>102,700</b>	<b>177,625</b>	<b>181,602</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>	Short Term Loan from Synod of Scotland	Reserve Account(Refurbishment)	10,000	-
		<b>Total</b>	<b>10,000</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		HELEN McNAIRN	25 May 2016
		ROBERT W RICHARDSON	25 May 2016

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

General Account and Reserve Account are both unrestricted funds. General Account is used to finance day to day running of the church. Reserve Account is used to augment the General Account as required and also to provide any finance required for special projects.

**C2 Grants**

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**C3b Trustee remuneration - details**

Authority under which paid	£
Revd. Alan D McGougan ministerial stipend. Churches contribution to M & M Fund	<b>22,276</b>
Revd Haydn Higton pulpit supply fees during Revd Alan D McGougans agreed holidays	<b>80</b>

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

**C4b Trustee expenses - details**

	Number of trustees	£
Revd. Alan D McGougan to cover additional ministerial duties.	1	1,620

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

The Church & Hall were completed in 1903 at a total cost of £3,700 but at present we are able to place a reliable value on the property. The Manse at 35 Northfield Park Annan has been assessed at a value of £177,625 based on information gathered regarding prices from [www.nationwide.co.uk/house-priceindex](http://www.nationwide.co.uk/house-priceindex). Acting on the instructions of the church trustees, Synod of Scotland created an investment portfolio during 2014. The assets invested on behalf of United Reformed Church Annan were the result of a donation from Dumfries United Reformed Church on its closure. The share portfolio valued at £20,831.00 was liquidated & closed during the year under review with the proceeds used to augment the monies generated for the church refurbishment.

## United Reformed Church Annan

SC004037

**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations for church refurbishment	7,962				7,962	-
Donations for kitchen refurbishment	2,118				2,118	-
Donations for church fabric	2,175				2,175	
					-	
<b>Total</b>	<b>12,255</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,255</b>	<b>-</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grants for church refurbishment	20,000		20,000	
			-	
			-	
			-	
<b>Total</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
M&M Fund & Minister's Expenses	23,896				23,896	23,572
Council Tax & Church Insurance	4,186				4,186	3,685
Telephone, Stationery, Adverts & Magazines	2,134				2,134	1,591
Greenkeeper, Organ Supply & Pulpit supply	700				700	860
Heat & Light	2,874				2,874	4,052
Donations	418				418	70
Miscellaneous	84,144				84,144	4,784
Architects Fee	4,212				4,212	5,248
Quantity Surveyors Fee	1,020				1,020	600
Gas Appliance Service	-				-	372
Church Repairs	209				209	210
<b>Total</b>	<b>123,793</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>123,793</b>	<b>45,044</b>

**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below <b>General Account</b>	Unrestricted fund 2 - enter name of fund below <b>Reserve Account</b>	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	<b>Total unrestricted funds</b>	<b>Total unrestricted funds last period</b>
<b>Receipts</b>						
Donations	41,255	12,255			53,510	30,747
Legacies	-	5,262			5,262	14,000
Grants	-	20,000			20,000	2,870
Receipts from fundraising activities	-	4,790			4,790	5,068
Gross trading receipts	-				-	-
buildings	-	365			365	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
<b>Sub total</b>	<b>41,255</b>	<b>42,672</b>	<b>-</b>	<b>-</b>	<b>83,927</b>	<b>52685</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments	20,831				20,831	20,831
<b>Sub total</b>	<b>20,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,831</b>	<b>20,831</b>
<b>Total receipts</b>	<b>62,086</b>	<b>42,672</b>	<b>-</b>	<b>-</b>	<b>104,758</b>	<b>73,516</b>
<b>Payments</b>						
Expenses for fundraising activities	176				176	110
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	33,467	89,132			122,599	44,934
Grants and donations	418				418	
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs		600			600	1,200
					-	-
					-	-
<b>Sub total</b>	<b>34,061</b>	<b>89,732</b>	<b>-</b>	<b>-</b>	<b>123,793</b>	<b>46,244</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>34,061</b>	<b>89,732</b>	<b>-</b>	<b>-</b>	<b>123,793</b>	<b>46,244</b>
<b>Net receipts / (payments)</b>	<b>28,025</b>	<b>(47,060)</b>	<b>-</b>	<b>-</b>	<b>(19,035)</b>	<b>27,272</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>28,025</b>	<b>(47,060)</b>	<b>-</b>	<b>-</b>	<b>(19,035)</b>	<b>27,272</b>

**Nature and purpose of funds**

The General Account & Reserve Account are both unrestricted funds and are used in accordance with the note as recorded in Section C Reference C1

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						