

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2016		31	December	2016

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 £
A1 Receipts						
Donations	44,852				44,852	53,510
Legacies	-				-	5,262
Grants	25,000				25,000	20,000
Receipts from fundraising activities	7,496				7,496	4,790
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	365
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
	-				-	-
A1 Sub total	77,348	-	-	-	77,348	83,927
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	20,831
A2 Sub total	-	-	-	-	-	20,831
Total receipts	77,348	-	-	-	77,348	104,758
A3 Payments						
Expenses for fundraising activities	208				208	176
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	94,089				94,089	122,599
Grants and donations	244				244	418
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	600
Other	-				-	-
	-				-	-
A3 Sub total	94,541	-	-	-	94,541	123,793
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	94,541	-	-	-	94,541	123,793
Net receipts / (payments)	(17,193)	-	-	-	(17,193)	(19,035)
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(17,193)	-	-	-	(17,193)	(19,035)

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 £
B1 Cash funds	Cash and bank balances at start of year	38,279				38,279	57,314
	Surplus / (deficit) shown on receipts and payments account	(17,193)				(17,193)	(19,035)
	Outstanding cheques still to be presented as at 31-12-2016	515				515	-
	Cash and bank balances at end of year	21,601	-	-	-	21,601	38,279
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments			-	-
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Manse @ 35 Northfield Park, Annan		104,500	217,000	177,625
	Church & Hall @ Station Road Annan		3,700		
		Total	108,200	217,000	177,625

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

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

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

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. However, during the year under review the Treasurer, in a bid to ease the high volume of inter account transfers that were necessary during the period of church refurbishment, requested closure of the Reserve Account with all monies being transferred into the General Account. The Trustees agreed to this request with the Reserve Fund being closed in June 2016.

C2 Grants

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

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	£
Rev. Alan D McGougan ministerial stipend. Churches contribution to M & M Fund	22,475
Rev. Haydn Higton pulpit supply fees during the year under review	200

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	£
Rev. Alan D McGougan to cover additional ministerial duties.	1	1,052

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 reassessed at a value of £217,000 based on information gathered regarding prices from www.zoopla.co.uk/house-prices/annan.

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

	Unrestricted fund 1 - enter name of fund below General Account	Unrestricted fund 2 - enter name of fund below Reserve Account	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	38,564	6,288			44,852	53,510
Legacies	-	-			-	5,262
Grants	-	25,000			25,000	20,000
Receipts from fundraising activities	6,611	885			7,496	4,790
Gross trading receipts	-				-	-
buildings	-				-	365
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	45,175	32,173	-	-	77,348	83,927
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	20,831
Sub total	45,175	32,173	-	-	77,348	20,831
Total receipts	45,175	32,173	-	-	77,348	104,758
Payments						
Expenses for fundraising activities	88	120			208	176
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	50,892	43,197			94,089	122,599
Grants and donations	244	-			244	418
Governance costs:						
Audit / independent examination	-	-			-	-
Preparation of annual accounts	-	-			-	-
Legal costs	-	-			-	600
Sub total	51,224	43,317	-	-	94,541	123,793
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	51,224	43,317	-	-	94,541	123,793
Net receipts / (payments)	(6,049)	(11,144)	-	-	(17,193)	(19,035)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,049)	(11,144)	-	-	(17,193)	(19,035)

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
Receipts						
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					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
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					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						