



Alan Colley <alanrcolley@gmail.com>

[OSCR Online] - Charity Annual Return Accounts Required

OSCR Online <oscronline@oscr.org.uk>

5 May 2016 at 12:38

To: [REDACTED]

An annual return has been submitted for charity SC010614 (Haddington: St Mary's Parish Church (Church of Scotland)) without accounts. Accounts must be sent to OSCR by post within 28 days of this submission or by your deadline date if this is sooner (your deadline for providing accounts is 9 months after your accounting period end date). Your return will not be processed and the charity's Scottish Charity Register entry will not be updated until satisfactory accounts are received. To help link your accounts to your annual return, please print this email and include it with your accounts. If you do not have a printer you can handwrite the following reference number on the front page of your accounts : SC010614.2015.1 The accounts should be sent to: OSCR 2nd Floor Quadrant House 9 Riverside Drive Dundee DD1 4NY

Regards,
OSCR Online

- Tel: 01382 220 446
- Email: oscronline@oscr.org.uk
- OSCR, 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY

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ST MARY'S PARISH CHURCH, HADDINGTON



**OSCR
2nd Floor
Quadrant House
9 Riverside Drive
DUNDEE
DD1 4NY**

5 May 2016

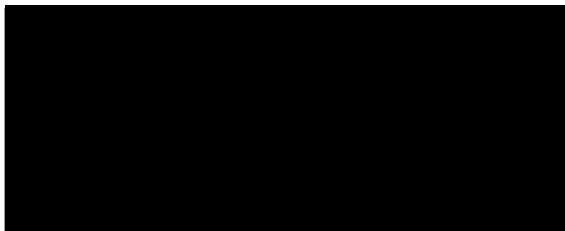
Dear Sir

SCO10614 HADDINGTON ST MARY'S CHURCH (Church of Scotland)

I refer to the above and now attach copy of our accounts for 2015 as instructed

I trust all are in order

Yours sincerely




OSR

SC010614-2015

**ST MARY'S CHURCH: HADDINGTON
FINANCIAL STATEMENTS
31 DECEMBER 2015**

Charity Number SC010614

Congregation Number 030206


Chartered Accountants
8 St. Ann's Place
Haddington
East Lothian
EH41 4BS

ST MARY'S CHURCH: HADDINGTON

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

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ST MARY'S CHURCH: HADDINGTON

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name St Mary's Church: Haddington

Charity number SC010614

Congregation Number 030206

Contact address Trinity Centre
Church Street
Haddington
East Lothian

Trustees See Trustees Report

Independent examiner [REDACTED] C.A.
N.C. Campbell & Co. C.A.
8 St. Ann's Place
Haddington
East Lothian
EH41 4BS

Bankers Bank of Scotland
44 Court Street
Haddington
East Lothian
EH41 3NP

Principal office-bearers Minister: [REDACTED]
Session Clerk: [REDACTED]

Treasurer: [REDACTED]
Assistant Treasurer: [REDACTED]

ST MARY'S CHURCH: HADDINGTON

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2015

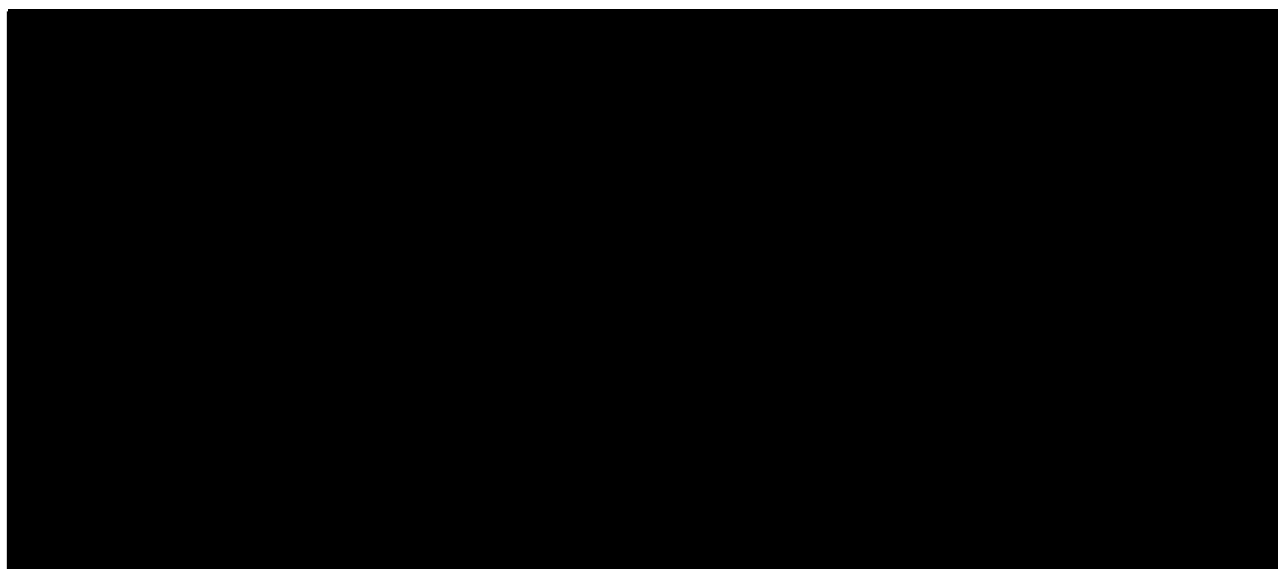
The trustees present their annual report and financial statements of the charity for the year ended 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational 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 for Smaller Entities (effective January 2015) (SORP 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the charity during the period were as follows:



STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is administered in accordance with the terms of the Unitary Deed of 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 gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Certain responsibilities are delegated to the Finance Committee and the Property as appropriate. The Kirk Session which meets five times a year is responsible for the spiritual 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.

ST MARY'S CHURCH: HADDINGTON

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2015

ACHIEVEMENTS AND PERFORMANCE

Our minister continued to work with local schools (Haddington Infants, Knox Academy & Compass), the Haddington & District Day Centre and Hilton Lodge Nursing Home. She also had commitments with Lothian Presbytery. For the past few months she has been mentoring Tim Linford during his period of discernment of his call to ordained ministry.

Young Church continues to thrive and the new group for teenagers, set up in 2014, has become firmly established.

The Pastoral Care group is being re-built to help support our members according to need. Pop In and the Crafty Folk continue to play an important role in supporting the older members in our congregation and wider community.

The church had a successful Open Season from May to September but was also busy throughout 2015 with school visits, exhibitions, conferences, lectures, public meetings as well as concerts, weddings & funerals. Our annual fundraiser, the Martinmas Fair, also drew people in to the church.

Music continues to be an integral part of life at St Mary's with the choir, choristers, praise band and bell ringers all enhancing Sunday worship. 2015 saw the launch of a successful Summer Concert Series as well as numerous other concerts and musical events.

During 2015 St Mary's continued to actively support various community initiatives such as the East Lothian Foodbank, the Haddington Donation Drop for Syrian Refugees, Blooming Haddington & the Milk Bottle Top Collection for the Borders General Hospital. Our minister and members of our congregation worked alongside those from other churches in raising awareness and funds for Christian Aid.

FINANCIAL REVIEW

The Accounts have again been presented on an Accrued basis.

Offerings are up by around 11% to £74,710, with Gift Aid of £20,773. Other sources of income included wedding fees and use of premises.

The expenditure was down slightly in real terms allowing for the Project outlays.

The results have produced a surplus for the year of £2,477 before allowing for a small drop in the value of our investments. Our overall investment portfolio continues to be managed by the Church of Scotland.

Looking ahead to 2016 the Project of alterations to the inside of our building will get started before the end of our financial year. This will give us more usable space and storage and eliminate some of the draughts from the north door. We will require to increase our income by a special Project Fund. Overall the Finance Group and other groups will continue to look at all aspects of expenditure.

INVESTMENT POLICY AND PERFORMANCE

All investments are held with Church of Scotland General Trustees to produce a regular income.

RISK MANAGEMENT

The principal risks facing the church are an ageing Congregation and the potential costs of Fabric work. All reserves are regularly monitored by the Trustees to ensure that sufficient funds are held to cover likely eventualities.

ST MARY'S CHURCH: HADDINGTON

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2015

PLANS FOR FUTURE PERIODS

Over the coming months we will be:

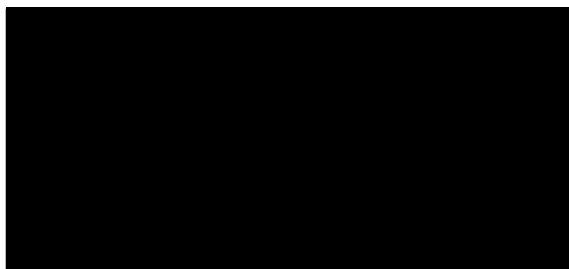
- Continuing to work on creating a new, attractive & vibrant church website
- Organising training for Elders
- Creating, building up and developing strong church groups especially Fabric, Finance & HR with a view to being in a sound position when our minister retires and a vacancy arises in a few years' time
- Continuing the work of the Project Team to enhance the interior of the church, improve energy efficiency and make better use of the space to facilitate wider use of the church by the community

INDEPENDENT EXAMINER

Douglas A. Gould C.A. has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees

Trinity Centre
Church Street
Haddington
East Lothian



4th April 2016

ST MARY'S CHURCH: HADDINGTON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MARY'S CHURCH: HADDINGTON

YEAR ENDED 31 DECEMBER 2015

I report on the accounts of the charity for the year ended 31st December 2015 which are set out on pages 6 to 15

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.

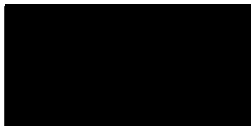
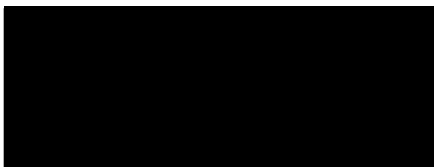
Basis of independent examiner's statement

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 Regulationshave 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.



5th April 2016

ST MARY'S CHURCH: HADDINGTON

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2015 £	Total Funds 2014 £
INCOME AND						
ENDOWMENTS FROM:						
Donations and legacies	2	106,574	27,744	–	134,318	128,098
Charitable activities	3	19,541	210	–	19,751	17,330
Other trading activities	4	6,924	–	–	6,924	5,893
Investments	5	5,603	–	–	5,603	5,489
TOTAL INCOME		<u>138,642</u>	<u>27,954</u>	<u>–</u>	<u>166,596</u>	<u>156,810</u>
EXPENDITURE ON:						
Costs of charitable activities	6	(143,393)	(20,726)	–	(164,119)	(155,662)
TOTAL EXPENDITURE		<u>(143,393)</u>	<u>(20,726)</u>	<u>–</u>	<u>(164,119)</u>	<u>(155,662)</u>
NET INCOMING						
RESOURCES BEFORE						
OTHER RECOGNISED						
GAINS AND LOSSES						
		(4,751)	7,228	–	2,477	1,148
OTHER RECOGNISED						
GAINS AND LOSSES						
(Losses)/gains on investment assets		(946)	–	–	(946)	9,486
NET MOVEMENT IN FUNDS		(5,697)	7,228	–	1,531	10,634
RECONCILIATION OF FUNDS						
Total funds brought forward		100,948	46,173	1,551	148,672	138,038
TOTAL FUNDS CARRIED FORWARD		<u>95,251</u>	<u>53,401</u>	<u>1,551</u>	<u>150,203</u>	<u>148,672</u>

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

ST MARY'S CHURCH: HADDINGTON

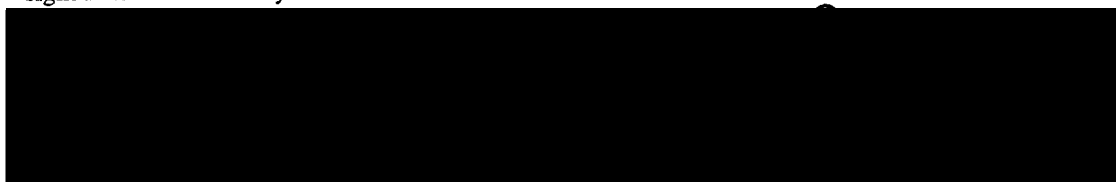
BALANCE SHEET

31 DECEMBER 2015

	Note	2015 £	2014 £
FIXED ASSETS			
Investments	9	119,346	130,292
CURRENT ASSETS			
Stocks	10	30	100
Debtors	11	14,353	-
Cash at bank		22,729	21,618
		<u>37,112</u>	<u>21,718</u>
CREDITORS: Amounts falling due within one year	12	<u>(6,255)</u>	<u>(3,338)</u>
NET CURRENT ASSETS		30,857	18,380
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>150,203</u>	<u>148,672</u>
FUNDS OF THE CHARITY			
Endowment funds	13	1,551	1,551
Restricted income funds	14	53,401	46,173
Unrestricted income funds	15	95,251	100,948
TOTAL CHARITY FUNDS		<u>150,203</u>	<u>148,672</u>

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These financial statements were approved by the trustees and authorised for issue on 4th April 2016 and are signed on their behalf by:



The notes on pages 8 to 15 form part of these financial statements.

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the charities sorp the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

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.

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

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.

Stock of shop

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

St. Mary's 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.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Offerings	74,710	-	74,710	67,247
Tax recovered on Gift Aid	20,773	-	20,773	21,812
Church of Scotland General Trustees	-	26,166	26,166	8,909
Legacies	245	432	677	1,004
Grants receivable				
Heritage Lottery Fund	-	-	-	8,682
Other voluntary income	10,846	1,146	11,992	20,444
	<u>106,574</u>	<u>27,744</u>	<u>134,318</u>	<u>128,098</u>

Of the income from donations and legacies in 2014, £94,818 was unrestricted and £33,280 was restricted.

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Weddings and funerals	8,220	-	8,220	4,315
Coffee mornings etc	1,997	-	1,997	2,325
Shop	1,492	-	1,492	1,646
Fairs	6,684	-	6,684	7,384
Other income from charitable activities	1,148	210	1,358	1,660
	<u>19,541</u>	<u>210</u>	<u>19,751</u>	<u>17,330</u>

All income from charitable activities in 2014 was unrestricted.

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Use of premises	<u>6,924</u>	<u>6,924</u>	<u>5,893</u>

All income from other trading activities in 2014 was unrestricted.

5. INVESTMENTS

	Unrestricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Income from investments	5,597	5,597	5,484
Bank interest receivable	6	6	5
	<u>5,603</u>	<u>5,603</u>	<u>5,489</u>

All income from investments in 2014 was unrestricted.

6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Support costs	<u>143,394</u>	<u>20,726</u>	<u>164,120</u>	<u>155,662</u>

Of expenditure in 2014, £140,865 was unrestricted and £14,797 was restricted.

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

7. ANALYSIS OF SUPPORT COSTS

	All charitable activities £	Total 2014 £
Ministries and mission allocation	55,044	60,399
Presbytery dues	758	575
Minister's expenses	1,714	1,627
Pulpit supply	223	110
Other salary costs	12,340	10,865
Fabric repairs and maintenance	32,099	18,176
Council Tax	2,555	2,545
Other buildings costs	32,444	33,383
Church office expenses	3,800	4,469
Organ and music	13,138	14,645
Shop supplies	1,151	1,530
Other support costs	8,853	7,338
	<u>164,119</u>	<u>155,662</u>

8. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015 £	2014 £
Wages and salaries	15,283	15,284
Social security costs	-	-
	<u>15,283</u>	<u>15,284</u>

Particulars of employees:

The average number of employees during the year was as follows:

	2015 No	2014 No
Ministerial support staff	2	2
Administrative staff	2	2
	<u>4</u>	<u>4</u>

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 £26,119 and the maximum stipend (in the ninth and subsequent years) £32,098.

No employee received remuneration of more than £60,000 during the year (2014 - Nil).

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

9. INVESTMENTS

Movement in market value

	2015	2014
	£	£
Market value at 1 January 2015	130,292	120,806
Disposals at opening book value	(7,596)	-
Net gains on revaluations in the year ended 31 December 2015	<u>(3,350)</u>	9,486
Market value at 31 December 2015	<u>119,346</u>	<u>130,292</u>
Historical cost at 31 December 2015	<u>81,352</u>	<u>86,886</u>

Analysis of investments at 31 December 2015 between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2015 £	Total Funds 2014 £
Other investments					
Other UK Investments	<u>119,346</u>	<u>-</u>	<u>-</u>	<u>119,346</u>	<u>130,292</u>

The following investments are held:

	2015	2014
	£	£
2½% Consolidated Treasury Stock	-	7,596
Church of Scotland Investors Trust Income Fund	<u>119,346</u>	<u>122,696</u>

10. STOCKS

	2015	2014
	£	£
Stock	<u>30</u>	<u>100</u>

11. DEBTORS

	2015	2014
	£	£
Other debtors	<u>14,353</u>	<u>-</u>

12. CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Other creditors	<u>6,255</u>	<u>3,338</u>

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

13. ENDOWMENT FUNDS

	Balance at 1 January 2015 and at 31 December 2015 £
Permanent endowments	
Choir & Choristers Fund	295
Young Church Fund	<u>1,256</u>
	<u>1,551</u>

There have been no movements on endowment funds during the year ended 31 December 2015.

The Choir and Chorister fund represents money held for the Choristers.

The Young Church Fund represents money held to use to encourage the young groups working within the Church.

14. RESTRICTED INCOME FUNDS

	Balance at 1 Jan 2015 £	Income £	Expenditure £	Balance at 31 Dec 2015 £
Church Fabric Fund	30,155	-	-	30,155
Music in St Mary's Fund	1,552	1,036	(944)	1,644
Choir & Choristers Fund	1,146	-	-	1,146
Flower Fund	1,182	-	-	1,182
Project Fund	<u>12,138</u>	<u>26,918</u>	<u>(19,782)</u>	<u>19,274</u>
	<u>46,173</u>	<u>27,954</u>	<u>(20,726)</u>	<u>53,401</u>

The Church Fabric Fund represents sums donated for the purpose of maintaining church buildings.

The Music in St. Mary's Fund represents funds held to purchase new music.

The Choir & Choristers Fund represents money held for the Choristers.

The Flower Fund represents money donated to help provide flowers for the services of worship, some flowers are later delivered to the sick, bereaved or housebound.

The Project Fund (previously 2013 Repair Fund) represents sums received from various bodies toward the ongoing major building projects.

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Jan 2015 £	Income £	Expenditure £	Gains and losses £	Balance at 31 Dec 2015 £
Church Fabric Fund	302,710	-	-	(946)	301,764
Flower Fund	4,145	-	-	-	4,145
Historic Building Fund	48,404	3,603	(4,217)	-	47,790
General Funds	(254,311)	135,039	(139,176)	-	(258,448)
	<u>100,948</u>	<u>138,642</u>	<u>(143,393)</u>	<u>(946)</u>	<u>95,251</u>

The Church Fabric Fund represents funds earmarked by the Trustees for the future upkeep of Church buildings.

The Flower Fund represents funds earmarked by the Trustees for the provision of flowers.

The Historic Building Fund represents funds earmarked for the purpose of maintaining and improving the Sanctuary.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Investments £	Net current assets/ (liabilities) £	Total £
Restricted Income Funds:			
Church Fabric Fund	-	30,155	30,155
Music in St Mary's Fund	-	1,644	1,644
Choir & Choristers Fund	-	1,146	1,146
Flower Fund	-	1,182	1,182
Project Fund	-	19,274	19,274
	-	<u>53,401</u>	<u>53,401</u>
Endowment Funds:			
Choir & Choristers Fund	-	295	295
Young Church Fund	-	1,256	1,256
	-	<u>1,551</u>	<u>1,551</u>
Unrestricted Income Funds:			
Designated Funds	119,346	234,353	353,699
General Funds	-	(258,448)	(258,448)
	<u>119,346</u>	<u>(24,095)</u>	<u>95,251</u>
Total Funds	<u>119,346</u>	<u>30,857</u>	<u>150,203</u>

ST MARY'S CHURCH: HADDINGTON

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2015

17. COLLECTIONS FOR THIRD PARTIES

	2015	2014
	£	£
East Lothian Food Bank	-	440
Family Mediation Service	-	586
Malawi Undernourished Mothers	417	-
Marie Curie	802	-
McMillan Cancer	-	609
Nepal Earthquake	552	-
Poppy Scotland	1,189	1,227
Unicef	1,133	410
Total	<u>4,093</u>	<u>3,272</u>

18. RELATED PARTY TRANSACTIONS

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.

19. 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 on 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.

20. FUNDS HELD ON BEHALF OF THE CONGREGATION

The following funds were held by the Church of Scotland General Trustees on behalf of the congregation:

	2015	2014
	£	£
Consolidated Fabric Account (Capital) Credit Balance at 31st December	<u>256,463</u>	<u>278,561</u>
Consolidated Fabric Account (Revenue) Credit Balance at 31st December	<u>3,236</u>	<u>5,603</u>

ST MARY'S CHURCH: HADDINGTON

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2015

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 5.**

ST MARY'S CHURCH: HADDINGTON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

	2015	2014
	£	£
INCOMING RESOURCES		
DONATIONS AND LEGACIES		
Offerings	74,710	67,247
Tax recovered on Gift Aid	20,773	21,812
Church of Scotland General Trustees	26,166	8,909
Legacies	677	1,004
Heritage Lottery Fund	-	8,682
Other voluntary income	11,992	20,444
	<u>134,318</u>	<u>128,098</u>
Use of premises	6,924	5,893
INVESTMENTS		
Income from investments	5,597	5,484
Bank and deposit interest	6	5
	<u>5,603</u>	<u>5,489</u>
CHARITABLE ACTIVITIES		
Weddings and funerals	8,220	4,315
Coffee mornings etc	1,997	2,325
Shop	1,492	1,646
Fairs	6,684	7,384
Other income from charitable activities	1,358	1,660
	<u>19,751</u>	<u>17,330</u>
TOTAL INCOME	<u>166,596</u>	<u>156,810</u>
EXPENDITURE ON:		
CHARITABLE ACTIVITIES		
Ministries and mission allocation	55,044	60,399
Presbytery dues	758	575
Minister's expenses	1,714	1,627
Pulpit supply	223	110
Other salary costs	11,450	10,865
Fabric repairs and maintenance	32,099	18,176
Council tax	2,555	2,545
Heat and light	15,279	14,904
Other buildings costs	17,356	18,479
Church office expenses	3,800	4,469
Organ and music	13,837	14,645
Shop supplies	1,151	1,530
Other charitable activity costs	7,005	5,541
	<u>162,271</u>	<u>153,865</u>
GOVERNANCE COSTS		
Accountancy fees	1,848	1,797
TOTAL EXPENDITURE	<u>164,119</u>	<u>155,662</u>
NET INCOMING RESOURCES FOR THE YEAR	<u>2,477</u>	<u>1,148</u>