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From: "OSCR Online" <osconline@oscr.org.uk>
Date: Thursday, May 5, 2016 8:18 PM
To: [REDACTED]
Subject: [OSCR Online] - Charity Annual Return Accounts Required

An annual return has been submitted for charity SC014017 (Helensburgh United Reformed Church) 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 : SC014017.2015.1 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: osconline@oscr.org.uk
- OSCR, 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY

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5/5/2016

Helensburgh United Reformed Church Regd. Scottish Charity SC 014017
Trustees Annual Report and Accounts for Year ending 31st December 2015

Current Trustees:

Contact Address:

Helensburgh United Reformed Church, 35 West Princes Street, Helensburgh, G84 8TF

Recruitment and appointment of trustees:

All trustees were reappointed at the AGM

Governing Document:

The church is part of the United Reformed Church and functions in accordance with the Basis of Union and the Plan for Partnership in Ministerial Remuneration.

Charitable Purpose:

The church exists primarily for the advancement of the Christian faith. Our Mission Statement clarifies that purpose as being, to Worship God, to care for each other and to serve the community.

Activities and Achievements: 2015 proved to be another busy and successful year under the leadership and guidance of our full time minister Revd Stephen Brown. Most encouraging has been the consistent and enthusiastic support of the members and this has enabled us to continue with our fundraising fellowship and outreach activities. Our primary act of worship has been well supported with once again a small increase over the 2014 levels. The church exercises an ever extending ministry of hospitality, especially but not exclusively, among the elderly, those with learning disabilities and individuals with mental health issues. We continue to support other charities, see Summary of Benevolence for 2015. It is particularly pleasing to report a steady enthusiastic growth in the number of small children attending our Junior Church activities. The church Web site; a popular site, but, due to the loss of our web master the site is under review.

Trustee's remuneration and expenses:

A payment of £140.00 is paid monthly to the minister to cover working expenses; he also received the sum of £1,000 of outstanding expenses. £2,658 was paid to Argyll & Bute Council, Manse Council Tax, on behalf of the Minister; all items are shown on the Current Account Statement.

Reserves:

In 2015 expenditure on fabric and maintenance items was limited to essential aspects only, but, the opportunity was taken to increase our contribution to the Ministry and Mission Fund by 3.5%, £1,000. At 31st December 2015 we were able to carry forward a balance of £23,900 from the General Account, an increase of £9,000 on 2014 accounts and £10,600 in the Fabric Account. These balances allow us access to £34,500 in unrestricted funds and £12,000 in our restricted fund.

Conclusion:

Under the inspired leadership and guidance of [REDACTED] and you the Congregation, we have enjoyed a year of further development of church life and have continued the advancement of the Christian Faith in fulfilment of our Mission Statement.

Approved by the Trustees at their meeting on 4-4-16 and signed on their behalf

[REDACTED]

Helensburgh United Reformed Church Regd. Scottish Charity SC 014017

Notes to the Accounts for 2015

1. Funds:

- 1.1 Current Account: This account is used to cover all day-to-day running expenses of the church. Copy of the Current Account for 2015 enclosed. Balance Carried Forward from 2014 to 2015 of £14,957.01 has been amended to read £14,903.35; this is due to a double entry credit of £53.66.
- 1.2 Fabric Account: This account is to cover all fabric maintenance, repair and special projects funding as shown. Copy of Fabric Account for 2015 enclosed.
- 1.3 [REDACTED] Memorial Fund – Restricted. This fund was created in 1989 from a bequest of £12,000 by Mr D Romisch in memory of his sister [REDACTED]. Terms of the bequest require the basic capital of £12,000 to be preserved in perpetuity with the balance being available for Maintenance of the Ministry and to help the elderly poor of Church. At 31 December 2015, the valuation of the fund was £11,970. The reduction in value was attributed to the fluctuating stock market.

2. Grants:

During 2015 we donated a total of £4,445 to charitable organisations, as per detail shown on the Summary of Benevolence (copy enclosed).

3. Trustees Remuneration:

No such remuneration was paid out in 2015.

4. Trustees Expenses:

During 2015 payments totalling £6,315 were made to our minister or on his behalf as follows:

- Expenses of £2,457
- Fixed Car allowance of £1,200
- Council Tax £2,658 paid to Argyll and Bute Council

These amounts are shown in the Current Account (copy enclosed) and section D.1 of the Supplementary Monitoring Return.

5. Other information:

In addition to funds shown on the Statement of Balances, enclosed, it should be noted that our church owns the Church building and halls.

It is the intention of the Treasurer to ensure a surplus of £13,000 is taken forward to the General Account at the commencement of each financial year. This amount is equal to approximately two months running costs of our Church.

Helensburgh United Reformed Church Regd. Scottish Charity SC 014017
Abstract of Current Account for Year Ending 31 December 2015

2014	2014	INCOME	2015	2015
	13,441.48	Balance Carried Forward (CF)		14,903.35
		Offerings		
25,764.20		F.W.O	25,253.40	
2,931.55		Open Plate	6,907.80	
3,280.00		Levy	3,215.00	
7,403.39		Tax Claim (Gift Aid)	8,381.62	
930.00		Donations	7,677.00	
		Retiring Collection	367.50	
	40,309.14			51,802.32
		Fund Raising		
245.67		BBQ	151.00	
90.00		Breakfast (Easter)	99.00	
115.00		Burn's Night	148.00	
1,025.00		Christmas Coffee	818.00	
905.00		Coffee Mornings / Plants	494.50	
42.50		Coppers	-	
195.00		Craft Club	70.00	
1,136.60		Cream Teas	925.50	
241.00		Fashion Show	-	
-		Harvest Supper	87.00	
590.00		Jumble Sale / Bric Brac	-	
393.00		Pancakes & Coffee	302.15	
377.50		Plant & Coffee	-	
256.90		Table Top	231.47	
-		Autumn Fayre	744.00	
-		Choir Concert	169.00	
416.00		Victorian Afternoon Tea	475.00	
274.50		Morning Coffee	567.00	
-		Egg Sales	217.00	
-		Prayer Books	219.00	
	6,303.67	Other	470.03	6,187.65
	3,423.28	Christmas Tree Festival		3,552.07
	1,098.81	Commitment for Life		886.45
	8,665.50	Hall Lets		13,620.00
	5,954.00	Lunch Club		6,027.00
	910.00	Other Charities		697.00
	474.20	Sundries (Synod)		450.00
		Transfers:		
9,000.00		Mast Rental	9,000.00	
600.00		Ex Fabric Account / Agnes Pithie Acc	600.00	
1,790.00		Contra	755.53	
	11,390.00			10,355.53
	78,528.60	Gross Credits		93,578.02
	1,461.87	Net Credits		9,077.94
	91,970.08	Gross Credits & Balance CF		108,481.37

Helensburgh Reformed Church Regd. Scottish Charity SC 014017

Abstract of Current Account for Year Ending 31 December 2015

2014	2014	EXPENDITURE	2015	2015
26,665.58		Ministry M&M	27,665.64	
1,200.00		Fixed Car Allowance	1,200.00	
1,200.00		Ministers Expenses	2,456.99	
2,647.08		Council Tax (Manse)	2,657.88	
180.00	31,892.66	Pulpit Supply	15.00	33,995.51
	3,240.00	Organist		3,120.00
	3,749.00	Cleaner		3,942.75
	866.10	Manse Cleaning (net £200)		942.76
4,479.32		Insurance: Church	4,477.67	
615.57		Manse	648.01	
	5,094.89			5,125.68
3,748.34		Utilities: Gas	4,697.56	
1,959.06		Electricity	1,348.39	
-	5,707.40	Calor Gas	-	6,045.95
	597.59	Advertising		1,319.36
	321.73	Telephone		273.28
		Sundries:		
600.00		Bibles / Prayer Books	458.75	
1,138.00		Synod	1,322.70	
704.00		Organ/Piano Maintenance	496.74	
773.96		Church Maintenance	1,990.72	
800.00		Piano (Donation)	6,800.00	
435.94		Boiler Insurance	235.20	
262.23		Fire Safety Inspection / FWO	214.66	
1,055.68		Church Life (JR Church)	307.66	
1,483.57		Stationery / Admin	455.76	
-		Chairs	400.00	
904.56		Miscellaneous		
	8,157.94	Other 2014		12,682.19
		Christmas Tree Festival		
1,100.00	999.42	Expenses	1,352.07	
1,100.00		Hel Chest, Heart & Stroke Club	1,100.00	
1,400.00		Save The Children	1,100.00	
1,050.00				3,552.07
		Charities - 2015		
		Commitment for Life	1,110.00	
		Other Charities	1,135.00	
	4,650.00			2,245.00
		Transfers:		
10,000.00		To Fabric Account	9,000.00	
-		To Fabric Account (Domestics)	1,500.00	
1,790.00		Contra Items	755.53	
	11,790.00			11,255.53
	77,066.73	Gross Debits		84,500.08
	14,903.35	Balance Carried Forward		23,981.29

Helensburgh United Reformed Church
35 West Princess Street, Helensburgh G84 8TF
Regd. Scottish Charity SC 014017



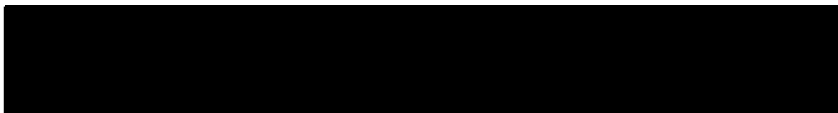
The National Synod of Scotland
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Statement of Balances

2014		2015		Credits	Debits
14,903.35	Current Account	23,981.29	Clydesdale Bank: Acc No. 30295021 Acc No. 10306160 ██████████ Memorial Fund Valuation as of 5 October 2015	9,077.94	
9,497.71	Fabric Account	10,603.00		1,105.29	600.00
14,089.23	Agnes Pithie Memorial Fund	11,937.11			
38,490.29		46,521.40			
12,000.00	██████████ Memorial Fund Basic Capital of £12,000 to be preserved in perpetuity.	12,000.00		10,183.23	600.00
26,490.29	Net Funds Available	34,521.40		9,583.23	

This is to certify that the related statements of account were approved
 by a Meeting of the Trustees on:

4th April 2016



On behalf of the Trustees of Helensburgh United Reform Church

Helensburgh United Reformed Church
Regd. Scottish Charity SC 014017

Agnes Pithie Memorial Fund:

Bequest in 1988 of £12,000, interest only available with effect from 1991.

Capital to be preserved in perpetuity.

The £12000 is held in a Trustee Bond of Ethical Funds through St James Wealth Management, with effect from 1.11.2011.

Terms of bequest:

Interest to be used for "maintenance of the Ministry and to help the Elderly poor of the Church".

Trustees:



Agnes Pithie Memorial Fund - Bond No: 11D34E01		
2014		2015
14,412.25	Balance	14,089.23
	Value at 03.10.2014 £14,089.23	
276.98	Appreciation	776.36
14,689.23	Value at 02.04.2015 £14,865.59	14,865.59
600.00	Withdrawn from Bond 20.5.2015	600.00
	Depreciation	2,328.48
600.00		2,928.48
	Value at 05.10.2015 £11,937.11	
14,089.23	Balance in Bond	11,937.11

Helensburgh United Reformed Church
Regd. Scottish Charity SC 014017

Fabric: Account No 10306160



Fabric: Account No 10306160		
2014		2015
6,564.06	Balance Carried Forward	9,497.71
9,000.00	Mast Rental Transfer	9,000.00
1,300.00	Donation (Loan)	
473.00	Insurance claim - Laptop	
1,000.00	ex-Current Account	500.00
18,337.06	Expenditure	18,997.71
3,150.00	Store Cupboards - Hall x2	5,161.71
	Synod - Loan Repayment (2/5)	3,150.00
	Plumber - Manse	58.00
	Synod News	25.00
1,823.00	Ramp Planning	
1,233.60	Boiler Repair	
306.00	New Lighting	
523.00	Laptop	
1,308.00	Projector Screen	
360.00	Wallpaper	
100.00	Sundries	
35.75	Licence	
8,839.35		8,394.71
9,497.71	Balance Carried Forward	10,603.00

Helensburgh United Reformed Church
SC: 014017

Independent Examiner's Report to the Trustees of Helensburgh United Reformed Church
I report on the accounts of the charity for the year ended 31st December 2015.

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 state whether particular matters have come to my attention.

Basis of independent examiner's statement

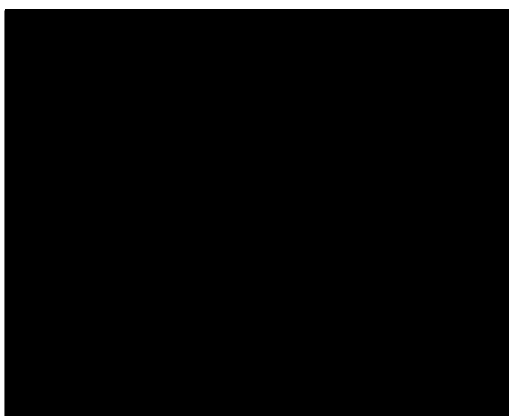
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006.

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 seeking 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 be reached.



Date: 4th April 2016