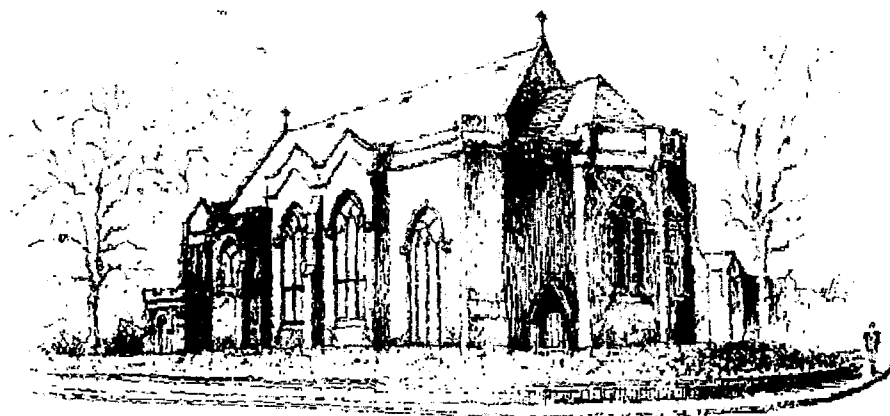


**Edinburgh Inverleith St Serf's  
Church of Scotland**

**ACCOUNTS  
For Year to 31 December 2015**

**Congregation No: 010045**

**Charity No: SC015442**



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**Edinburgh Inverleith St Serf's Church of Scotland**  
**Accounts for year to 31 December 2015**


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## Trustees' Annual Report Year ended 31 December 2015


The trustees present the annual report and accounts for the Edinburgh Inverleith St Serf's Church of Scotland, for the year ended 31 December 2015

### Reference and Administrative Information

Charity Name:	Edinburgh Inverleith St Serf's Church of Scotland
Charity Registration Number:	SC015442
Congregation Reference No:	010045
Contact Address:	 3 Inverleith Avenue South Edinburgh EH3 5QA

### Trustees

#### Kirk Session




### Principal Office-bearers


Minister

Joint Session Clerks

Church Treasurer:



### Independent Examiner

 Cowan & Partners Ltd, Chartered Accountants, 60 Constitution Street,  
Edinburgh EH6 6RR

### Bankers

Royal Bank of Scotland, Stockbridge (A) Branch, 12 North-West Circus Place, Edinburgh EH3 6SX

# **Trustees' Annual Report**

## **Year ended 31 December 2015**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Church of Scotland 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 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 business structure is managed by the Kirk Session through the Kirk Session Business Management Committee, made up of the Joint Session clerks and chairs of the following committees: Communications, Finance & Stewardship, Mission & Outreach, Pastoral Care Circle, Property, Social & Fund Raising and Christian Nurture. The Kirk Session, which meets a minimum of four times a year, is in addition 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. Its aim is to model love and community by the way in which it works together as a congregation and by its interaction with local community and the world at large.

Services are held each Sunday, with communion services being held at least quarterly. There is an active Junior Church, Book Group and Guild. Members participate with neighbouring congregations in a series of Lent Studies, on topics of relevance to daily life.

#### **Achievements and Performance**

Since our very positive Local Church Review by Edinburgh Presbytery we have gone from strength to strength and we have been granted full tenure. We continue to have interesting services including some led by elders and we continue to make full use of our flexible seating. Due to our £1.25 million project for the redevelopment of our halls the congregation has had to be flexible once the work started in the summer and they have done so with grace. As a further consequence of this work, much has been put on hold while, at the same time exciting plans for a year of celebration are in place once the work is completed by Easter 2016.

We continue to support our twinning church in Odry, Czech Republic and a very successful visit was made during the year by 5 of our elders. We also support Al Sharooq, a school for the blind in Bethlehem, as our three year project and we have raised over £4,000 for them in 2015.

The Church continues to support Fresh Start, a charity to combat homelessness, and runs a fortnightly Traidcraft shop selling ethically sourced goods. This stall is very successful and won two Lord Provost Awards this year, the Faith in The Community Award as well as the overall Fairtrade Award.

During many meetings, prior to the redevelopment of the halls, the risks that came with this work were extensively discussed. What was being built and its value to our church and community was well covered and agreed. The Statement on Risk Management that was reached was that we were building not only a place to meet our objective to glorify God but also an income earning resource that will assist with the overall upkeep on our buildings.

Risks pertaining to membership are constantly watched and membership totals are flat. Income raised through Free Will Offering is stable after our Stewardship campaign in 2014. While the proceeds of the sale in 2014 of the Inverleith Church, Halls and Manse have been utilised to fund the halls redevelopment, we still own the old church officer's flat which is currently rented out as is our Manse.

In addition to the halls redevelopment we also took the opportunity to upgrade the heating in the Sanctuary to an under-floor system. The funding for this project was met from the Eric Mentiplay Bequest Fund. This work was completed but until the halls redevelopment project is completed the benefits are not yet realised.

### **Financial Review**

The Statement of Financial Activities records a fall in funds of £123,361 during 2015. This figure includes £115,345 from the Mentiplay Fund to cover the cost of the sanctuary heating. The costs incurred by the redevelopment project are covered by monies from the Consolidated Fabric Funds held by the Church of Scotland General Trustees. After other capital expenses the shortfall in regular income against running costs was £3,816 as a result of loss of income from fund raising and hall rents during the halls development.

All reserves are funded from the General Fund which at year end is £1,181. Any General Fund balances in excess of £5,000 are transferred to the Special Reserve Funds which in turn support other activities when required. At the year end the Church held unrestricted funds of £940,698 of which £7,499 has been designated for the fabric fund for repairs and routine improvements.

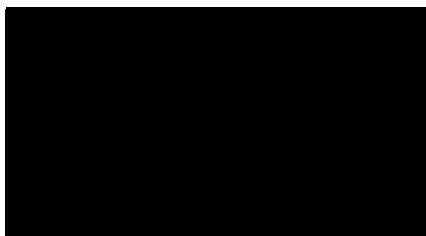
The Church also held £2,798 of restricted funds which have been provided for the purposes specified in Note 13.

### **Statement of Trustees' Responsibilities**

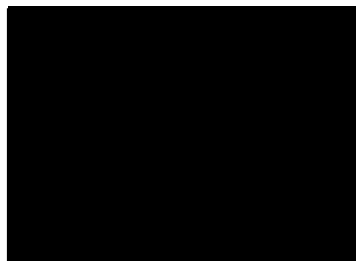
Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Approved by the Trustees and signed on their behalf,



**Date: 16th March 2016**



**Date: 16th March 2016**

# **Inverleith St Serf's Church of Scotland, Edinburgh**

**SC015442**

## **Report of the Independent Examiner**

### **Respective responsibilities of trustees and examiner**

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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**

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 accounts.

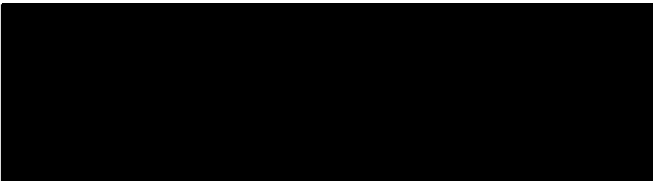
### **Independent examiner's statement**

In the course of my examination of the statement of account for the year ended 31 December 2015, no matter has come to my attention.

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

- accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
- the accounts do not accord with those records
- the statement of account do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006

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

  
Cowan & Partners Limited

60 Constitution Street

Leith

Edinburgh

EH6 6RR

Date *22 March 2016*

**Statement of Financial Activities**  
**Year ended 31 December 2015**

	Note	Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	Total 2014
<b>Income and endowment from:</b>						
Donations and Legacies	1	86,390	0	0	86,390	94,725
Charitable activities	2	5,064	0	0	5,064	11,933
Other trading activities	3	38,789	0	0	38,789	61,636
Investments	4	3,554	0	0	3,554	4,623
Other	5	0	0	0	0	0
<b>Total income</b>		<u>133,797</u>	<u>0</u>	<u>0</u>	<u>133,797</u>	<u>172,917</u>
<b>Expenditure on:</b>						
Raising funds	6	233	0	0	233	365
Charitable activities		257,325	0	0	257,325	245,330
Other		0	0	0	0	0
<b>Total expenditure</b>		<u>257,558</u>	<u>0</u>	<u>0</u>	<u>257,558</u>	<u>245,695</u>
<b>Net income/(expenditure) before gains and losses on investments</b>		<u>-123,761</u>	<u>0</u>	<u>0</u>	<u>-123,761</u>	<u>-72,778</u>
Gain/Loss on revaluation of investments		400	0	0	400	1,781
<b>Net income/(expenditure)</b>		<u>-123,361</u>	<u>0</u>	<u>0</u>	<u>-123,361</u>	<u>-70,997</u>
Transfer to Church of Scotland General Trustees Fabric Fund	i	0	0	0	0	-750,000
<b>Net movement in funds</b>		<u>-123,361</u>	<u>0</u>	<u>0</u>	<u>-123,361</u>	<u>-820,997</u>
<b>Total funds brought forward</b>		1,064,119	2,798	0	1,066,917	1,887,914
<b>Total funds carried forward</b>		<u>940,758</u>	<u>2,798</u>	<u>0</u>	<u>943,556</u>	<u>1,066,917</u>

Note

- i The sale proceeds of the Inverleith manse transferred to the Consolidated Fabric Funds held by the Church of Scotland General Trustees.

## Balance Sheet

		Unrestricted	Restricted	Endowment	Total	
<u>At 31 December 2015</u>		Funds	Funds	Funds	Funds	2014
		2015	2015	2015	2015	
	Note					
<b>Fixed Assets</b>						
Tangible Fixed assets	9	700,000	0	0	700,000	700,000
Investments	10	43,978	1,241	0	45,219	44,819
<b>Total Fixed Assets</b>		<b>743,978</b>	<b>1,241</b>		<b>745,219</b>	<b>744,819</b>
<b>Current Assets</b>						
Debtors	11	4,347			4,347	3,578
Bank and cash		200,350	1,557		201,907	319,399
<b>Total Current Assets</b>		<b>204,697</b>	<b>1,557</b>	<b>0</b>	<b>206,254</b>	<b>322,977</b>
<b>Creditors</b>						
Falling due within one year	12	-7,917	0		-7,917	-879
<b>Net Current Assets</b>		<b>196,780</b>	<b>1,557</b>	<b>0</b>	<b>198,337</b>	<b>322,098</b>
Creditors falling due after more than one year		0	0	0	0	0
<b>Net Assets</b>		<b>940,758</b>	<b>2,798</b>	<b>0</b>	<b>943,556</b>	<b>1,066,917</b>
<b>The funds of the charity:</b>						
Endowment Funds	15	0	0	0	0	0
Restricted income funds		0	2,798	0	2,798	2,798
Unrestricted income funds		940,758	0	0	940,758	1,064,119
<b>Total charity funds</b>		<b>940,758</b>	<b>2,798</b>	<b>0</b>	<b>943,556</b>	<b>1,066,917</b>

The accounts were approved by the Kirk Session on 16th March 2016

For and on behalf of the Kirk Session



## **Edinburgh Inverleith St Serf's Church of Scotland**

### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity adopts the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (2015).

### **Basis of preparation**

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 Standards applicable in the UK and Republic of Ireland (FRS102) issued in 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

### **Funds**

Funds are classified as either restricted funds, endowment 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 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.

### **Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

### **Resources expended**

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

---

## **Edinburgh Inverleith St Serf's Church of Scotland**

### **Accounting Policies**

#### **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 trustees for the congregation. 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.

The two church manses at East Lillypot and Inverleith Gardens and the flat at Royston Terrace are held at market value in the balance sheet.

#### **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**

Edinburgh Inverleith St Serf's Church of Scotland 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

## Notes forming part of the financial statements

for the year ended 31 December 2015

	Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	2014
<b>1 Donations and Legacies</b>					
Offerings	63,605			63,605	63,981
Tax recovered on Gift Aid	12,681			12,681	10,789
Legacies	0			0	0
Value of donated gifts	0			0	0
Other	10,104			10,104	19,955
	<u>86,390</u>	<u>0</u>	<u>0</u>	<u>86,390</u>	<u>94,725</u>
Income from donations and legacies was £1,775 (2014 £3,430) of which £1,775 was unrestricted (2014 £3,430) and £0 was restricted (2014 £0)					
<b>2 Income from charitable activities</b>					
Weddings and Funerals	450			450	940
Coffee mornings etc	4,614			4,614	10,993
Concerts	0			0	0
	<u>5,064</u>	<u>0</u>	<u>0</u>	<u>5,064</u>	<u>11,933</u>
Income from charitable activities was £5,604 (2014 £11,933) of which £5,604 was unrestricted (2014 £11,933) and £0 was restricted (2014 £0)					
<b>3 Income from other trading activities</b>					
Rent received	<u>38,789</u>	<u>0</u>	<u>0</u>	<u>38,789</u>	<u>61,636</u>
<b>4 Investment income</b>					
Dividends received	202			202	213
Deposit interest	3,352			3,352	4,410
	<u>3,554</u>	<u>0</u>	<u>0</u>	<u>3,554</u>	<u>4,623</u>
Income from charitable activities was £3,494 (2014 £4,623) of which £3,494 was unrestricted (2014 £4,623) and £0 was restricted (2014 £0)					
<b>5 Other income</b>					
Receipts from General Trustees	0			0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Grand Total</b>	<u>133,797</u>	<u>0</u>	<u>0</u>	<u>133,797</u>	<u>172,917</u>

Notes forming part of the financial statements

for the year ended 31 December 2015

	Unrestricted Funds 2015	Restricted Funds 2015	Endowment Funds 2015	Total 2015	2014
<b>6 Analysis of Expenditure</b>					
Raising Funds					
Investment Manager's Fees	0			0	0
Offering Envelopes	233			233	365
	<u>233</u>	<u>0</u>	<u>0</u>	<u>233</u>	<u>365</u>
<b>Charitable Activities</b>					
Ministries and Mission Allocation	85,852			85,852	90,327
Presbytery Dues	2,459			2,459	2,717
Voluntary Additional Stipend	0			0	0
Minister's Expenses	932			932	1,048
Ministerial Assistance	0			0	0
Pulpit Supply	282			282	225
Other salary costs	6,759			6,759	3,840
Fabric Repairs & Maintenance	124,444			124,444	93,760
Council Tax	1,758			1,758	2,233
Other Buildings Costs	19,951			19,951	29,902
Church Office Expenses	3,136			3,136	4,317
Organ & Music	1,341			1,341	1,951
Other expenses	10,411			10,411	15,010
	<u>257,325</u>	<u>0</u>	<u>0</u>	<u>257,325</u>	<u>245,330</u>
<b>Total</b>	<u>257,558</u>	<u>0</u>	<u>0</u>	<u>257,558</u>	<u>245,695</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £257,558 (2014 £245,330) of which £257,558 was unrestricted (2014 £245,330) and £0 was restricted (2014 £0)

## Notes forming part of the financial statements

for the year ended 31 December 2015

	2015	2014
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	6,759	3,840
Social security costs	0	0
Total	<u>6,759</u>	<u>3,840</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2015	2014
	£	£
Ministerial support	1	0
Music staff	2	2
	<u>3</u>	<u>2</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 £20,119 and the maximum stipend in the 5th and subsequent years was £32,098.

### 8 Trustee Remuneration and Related Party Transactions

#### Payment in respect of work done or services provided by the trustee

Related party transaction in respect to architects fees for the redevelopment of Church Halls to -

Trustee - [REDACTED] (Associate with McLaren  
Murdoch & Hamilton, Chartered Architects) £ 27,214

Director of Music salary to -

Trustee - [REDACTED] £ 2,080

#### Reimbursement of expenses, including disturbance allowance, incurred by the trustee

Council Tax of £1,758 paid on behalf of the Minister together with her expenses of £932

## Notes forming part of the financial statements

for the year ended 31 December 2015

### 9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
<b>Market Value</b>			
At 1 January 2015	700,000	0	700,000
Additions	0	0	0
Disposals	0	0	0
Unrealised gain / (loss) on fixed assets	0	0	0
At 31 December 2015	<u>700,000</u>	<u>0</u>	<u>700,000</u>
<b>Accumulated Depreciation</b>			
At 1 January 2015	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2015	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Book Value</b>			
At 31 December 2014	<u>700,000</u>	<u>0</u>	<u>700,000</u>
At 31 December 2015	<u>700,000</u>	<u>0</u>	<u>700,000</u>

Note : The properties at 24 East Lilypot and 7 Royston Terrace were revalued in June 2012, by David Adamson & Partners Ltd, Chartered Surveyors. The trustees believe this is an appropriate valuation.

### 10 Investments

	2015 £	2014 £
Market value at 31 December 2014	44,819	43,038
Investments purchased in the year	0	0
Unrealised gain on investments	400	1,781
Market value at 31 December 2015	<u>45,219</u>	<u>44,819</u>
Investments at cost	<u>26,466</u>	<u>26,466</u>

The following investments are held:

7,458 of Church of Scotland Trust Units - Growth Fund  
 386 of Church of Scotland Trust Units - Income Fund  
 £4,000 in F&C Responsible UK Income 1 Fund Inc  
 £1,000 in Cafedirect plc  
 £2,000 in National Savings Income Bonds

## Notes forming part of the financial statements

for the year ended 31 December 2015

11 Debtors	2015	2014
	£	£
Gift Aid Tax Refund Due	4,131	3,578
Other - Hall Rental Due	216	0
	<u>4,347</u>	<u>3,578</u>
12 Creditors	2015	2014
	£	£
Ministers Expenses	0	309
Duplicate Flat Rent repaid	0	570
Due to TRIM	110	0
Due to Chogoria	6	0
Due to Al Sharooq	3,607	0
Unpaid invoice from McLaren Murdoch & Hamilton	4,194	0
	<u>7,917</u>	<u>879</u>

### 13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	700,000	0	0	700,000
Investments	43,978	0	1,241	0	45,219
Current Assets	-239,577	239,577	1,557	0	1,557
Current Liabilities	-7,917	0	0	0	-7,917
<b>Net assets at 31 Dec 2015</b>	<u>1,181</u>	<u>939,577</u>	<u>2,798</u>	<u>0</u>	<u>943,556</u>

### 14 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.

Notes forming part of the financial statements

for the year ended 31 December 2015

15 Movements in Funds

	At 1 January 2015 £	Incoming Resources £	Outgoing Resources £	Gain/(Loss) on Revaluations £	Transfers £	At 31 Dec 2015 £
<b>Endowment funds</b>	0	0	0	0	0	0
<b>Restricted funds</b>	2,798	0	0	0	0	2,798
<b>Unrestricted funds</b>						
Designated						
E Mentiplay Bequest Fund	147,594	1,178	-115,345			33,427
Fabric Fund	8,753		-1,254			7,499
Flower Guild Fund	318	718	-642			394
Guild Fund	2,189	553	-615		-300	1,827
Investment Revaluation Fund	17,780			400		18,180
Lunch Club Fund	1,096	559	-409			1,246
Pastoral Fund	1,431	589	-804			1,216
Property Fund -East Lilypot Manse	500,000					500,000
Property Fund -Royston Flat	200,000					200,000
Special Reserve Fund	178,881		-2,223		-2,000	174,658
Toddlers Group Fund	110	1,104	-304		-750	160
Traidcraft Fund	1,080	4,560	-3,170		-1,500	970
Designated	1,059,232	9,261	-124,766	400	-4,550	939,577
Undesignated						
General Fund	4,887	124,536	-132,792		4,550	1,181
Undesignated	4,887	124,536	-132,792	0	4,550	1,181
<b>Unrestricted funds</b>	1,064,119	133,797	-257,558	400	0	940,758
<b>Total funds</b>	1,066,917	133,797	-257,558	400	0	943,556

Movements in Funds held by Church of Scotland General Trustees.

	Outgoing Resources £
For the purpose of the redevelopment of the halls	-378,381
	See appendix



## Notes forming part of the financial statements

for the year ended 31 December 2015

### Purposes of Endowment Funds

None

### Purposes of Restricted Funds

£200 The Brown Bequest	Capital to Bank Account : Income to Choir
£200 The Henderson Bequest	Capital to Bank Account : Income to Flowers
£19 The Kay Bequest	Capital to Church of Scotland Units : Income to Memorial Wreath
£60 The Liesham Bequest	Capital to Church of Scotland Units : Income to Junior Church
£425 The Mathieson Bequest	Capital to Church of Scotland Units : Income to Junior Church & Flowers
£64 The Mitchell Bequest	Capital to Income Bond : Income to Junior Church
£500 The Neil Bequest	Capital to Church of Scotland Units : Income to Junior Church
£173 The Staker Bequest	Capital to Church of Scotland Units : Income to Junior Church
£507 The Stewart Bequest	Capital to Bank Account : Income to aid Ministries and Mission
£650 The Sutherland Bequest	Capital to Bank Account : Income to aid Ministries and Mission

### Purposes of Designated Funds

E Mentiplay Bequest Fund	for general use, administered by the Kirk Sesson
Fabric Fund	for the repair and improvement of the church property
Flower Guild Fund	for the work of the Flower Guild
Guild Fund	for the Guild work
Investment Revaluation Fund	for the accumulated market valuation on investments
Lunch Club Fund	for the work of the weekly lunch club
Pastoral Fund	for the work of the Pastoral Care Circle
Property Funds	for the accumulated market valuation on properties.
Special Reserve Fund	for excess funds generated from the general fund or directly.
Toddlers Group Fund	for the work of the weekly Toddlers Group
Traidcraft Fund	for monthly stall of tradecraft goods

Notes forming part of the financial statements  
for the year ended 31 December 2015

16 Collections for Third Parties

	2015	2014
	£	£
Al Sharooq	3,607	0
Chogoria	6	544
Christian Aid	2,020	1,356
Fresh Start	309	38
MacMillan Nurses	493	573
Nepal Earthquake	202	0
Odry	500	1,000
Poppy Scotland	255	319
Royal College of Organists	0	251
TRIM	110	1,547
	<u>7,502</u>	<u>5,628</u>

These reflect funds raised for other charities either through fund raising activities, retiral collections or direct contribution from the General Fund.

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APPENDIX

Funds held on behalf of the Congregation by The Church of Scotland General Trustees

	At 1 January 2015	Incoming Resources	Outgoing Resources	Gain/(Loss) on Revaluations	Transfers	At 31 Dec 2015
Consolidated Fabric Fund-Revenue	30,011	9,412	-5			39,418
Consolidated Fabric Fund-Capital	1,274,768				-378,381	896,387
	<u>1,304,779</u>	<u>9,412</u>	<u>-5</u>	<u>0</u>	<u>-378,381</u>	<u>935,805</u>