

**Greyfriars Parish Church,  
Lanark  
SC016504**

**Annual Report and Accounts  
for year ending  
31<sup>st</sup> December 2010**



The trustees present the annual report and accounts for Greyfriars Parish Church, Lanark for the year ended 31st December 2010

## Reference and Administrative Information

Charity Name: Greyfriars Parish Church, Lanark (Church of Scotland)

Charity Registration Number: SCO16504

Congregation Reference No: 130728

Contact Address: Greyfriars Parish Church, Bloomgate, Lanark, ML11 9HX

Website: [www.lanarkgreyfriars.com](http://www.lanarkgreyfriars.com)

## Trustees

Elma Barr	Kenneth Hutchison	Robert McMillan	Lilias Tennant
Dorothy Barclay	Ian Ivison	Avril Mitchell	William Tennant
Catherine Chapman	Liz Ivison	Helen Plenderleith	David Thompson
Graham Chapman	Bryan Kerr	Keith Prentice	Miller Thomson
John Dickman	Pauline Kerr (from 18/4/10)	Leslie Reid	Sheena Thomson
May Dickman	Scott Ledingham	Elsbeth Riddet	Gershom Walker
Bill Flemington	Anna Lumsden	Dale Robb	Jim Wallace
Philip Fox (from 18/4/10)	Jack Lumsden	Diane Sloan	Margaret Wallace
Agnes Gold	Willie McAlpine (from 18/4/10)	Alistair Stewart	Marlene Waugh
Carolyn Graham	Elizabeth McCartney	Alex Sutherland	Anne White
Senga Hamilton	Marcella McLennan	Lorraine Swan	

## Office Bearers

Minister: Rev. Bryan Kerr  
Church Treasurer: Karen Brown & Anne Gibson  
Session Clerk: Marcella McLennan (to 22/2/10) and  
Graham Chapman (from 22/2/10)

Independent Examiner: F. C. Marks

Bankers: Royal Bank of Scotland, High Street, Lanark.

# **Structure, Governance and Management**

## **Governing Document**

Greyfriars Parish Church, Lanark is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

## **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the active 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 Kirk Session is moderated by the minister and six times in a year. The Kirk Session have four constituted action groups (Mission & Nurture, Pastoral, Resources and Worship) and certain responsibilities are delegate to them. Each action group is convened by a member of the Kirk Session with the membership being made up of elders and representatives from the congregation. Each action group reports regularly to the Kirk Session.

## **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. The parish of Greyfriars extends to cover the eastern side of Lanark as well as the village of Cartland.

In 2006 the Kirk Session set out a vision statement for the congregation as it sought to find a new minister. This vision read:

**Ten years from now we hope to have increased our impact on the local community, to have increased regular attendance at worship, and to have increased the activity and involvement of members in the life and work of the church. We hope to have a greater proportion of young people involved in the church.**

**In the future, we see a busy, vibrant and caring church: recognised as somewhere to come and celebrate and worship God. It will be a place where one is assured of a warm welcome and comforting fellowship, where one's needs can be addressed with compassion, and where one can feel the love of God in action - shining out into the community.**

With the development of a strategic plan for the congregation the Kirk Session, in order to help achieve that vision, defined why Greyfriars Church exists:

**Greyfriars Parish Church, Lanark seeks to serve the community and provide friendship, care and unconditional acceptance for all people.**

**We belong together in a diverse family united in the love of God who share in worship and the service of God while examining, nurturing and sharing our faith to become better disciples of Christ.**

**We therefore declare ourselves to be an "open and affirming" congregation made up of and welcoming all people into full participation in the life of the church, regardless of race, colour, gender, age, nationality, economic circumstance, marital status, sexual orientation, physical or mental ability or emotional condition.**

Every activity that the congregation undertake is measured against our purpose in order that our vision can be realised and that as a congregation we move forward and feel God's love in action, shining our into our community.

## **Achievements and Performance**

To the church family in Greyfriars the growth that is seen is important, not only in numbers attending but also in the faith development of those who are a part of the family.

### **Growing in Worship**

At the heart of everything that Greyfriars Church undertakes is the belief that worship should be at the core. Worship allows members of the church family to meet together, offer thanks to God and grow in faith and understanding. Each Sunday at 11am members of the church family meet for worship with a shorter, more traditional service being held at 9:30am on the last Sunday of each month. Communion is celebrated 5 times a year at the 11am service, typically on the first Sundays of March, June, September and December as well as on Easter Sunday and every month at the 9:30am service. All who are part of the church family, regardless of age are welcome to share in the sacrament.

As well as worship on a Sunday morning Greyfriars offers quiet, reflective and meditative worship on the second Sunday of each month at 6:30pm. On approximately five Sunday evenings in the year church family members of all ages gather for Messy Church, a new expression of church with crafts, discussion, food and worship with the emphasis very much on fun.

Greyfriars Church believes that the church is there for all people, regardless of who they are and that there will be an unconditional welcome for them when they come along. At all services of worship throughout this year Greyfriars Church has seen significant growth with a large number of young families joining together in worship.

Music plays an important part in worship at Greyfriars and through the exceptional talents of

the Directors of Music, Philip and Shena Fox, music to suit all tastes, from traditional organ to modern praise band, can be heard and enjoyed. The Junior and Senior Choirs exist to lead people in praise and play a very active part in worship at Greyfriars and beyond. The Junior Choir played an active part in Lanark's Christingle Service at Christmas in Christ Church, the local Episcopal Church.

Technology continues to be developed by the AV team throughout the year with the culmination of this being the live webcasting of the 11am Sunday morning worship and the production of DVD's of the service for the housebound, local nursing homes and those who cannot attend worship for whatever reason.

### **Growing with children and young people**

In Greyfriars Church a high stress is placed on the involvement of children and young people within the life of the church family. Through a Sunday morning crèche, Sunday School and Youth Group it is hoped to provide the young people of the church family with a strong grounding in faith and understanding. The Sunday School and crèche are an integrated part of worship in Greyfriars. To symbolise this belief each week the Sunday School follows the same stories to which the overall theme is linked.

Greyfriars Church is fortunate to have a small, but active group of young people within the church family. They are encouraged to play an active part in the life of the church, from the puppet ministry team to running the audio visual provision, from maintaining a church library to taking part in worship services. A youth group meets on a Sunday morning for teenagers along with a new Thursday evening group, Open Space, which is a place for teenagers to relax, eat together and hold discussions after the school day.

Each week Greyfriars Church provides a carer and toddler group on a Friday morning. Wrigglers is under the jurisdiction of the Kirk Session however weekly organisation is the responsibility of the adults who attend. 2010 saw the establishment of a waiting list due to the popularity of the group.

All of our activities which are provided for children and young people are carried out in accordance with the Church of Scotland's policy on the protection of children and young people.

### **Growing strong relationships**

In 2010 Greyfriars Church instigated a new system of caring for the church family, drawing upon a much wider group than the elders, which had traditionally been the case. It is the aim of the Kirk Session that every member of the church family be visited on a regular basis. The minister has undertaken to visit every member of the church family throughout 2011 and 2012 to help enhance this aim.

Fellowship and friendship are important to members of the church family with events taking place every week to help develop new and existing relationships. Each week a very enjoyable fellowship time is held after worship, with occasional meals being organised. 2010 saw the third annual Burns Lunch enjoyed by almost 80 people.

There are a number of organisations that encourage people to come together and develop their faith and friendship. A sewing group meets fortnightly for fellowship and sewing

activities. A knitting group has been established to facilitate the provision of prayer shawls for the elderly. Greyfriars Guild, affiliated to the national Church of Scotland Guild, meets fortnightly between September and March and each year has a varied programme of speakers and entertainment on offer for their members. With 35 members and around 30 on average attending each meeting the Guild meets a need within the congregation for fellowship, worship and service.

Faith development is a key feature of many activities of Greyfriars Church. A new house group has been established to allow people the opportunity to discuss issues of faith, life and the bible in a small group setting. Another small discussion group meets fortnightly in the local pub with people coming together for Beer 'n' Bible.

### **Growing in outreach**

Greyfriars Church has always placed great importance on being a resource to the community. Many members of the church family play active rolls in the community and its many groups, ensuring that the ways of God are represented beyond the doors of the church. Our minister, for example, is a member of the Royal Burgh of Lanark Community Council and represents the views and interests of all the church communities in Lanark. He also acts a school chaplain to two primary schools and one secondary school as well as a school for children and young people with additional support needs.

Over the past few years Greyfriars Church has opened its doors to provide a place of welcome for groups who require premises for their activities. Members of the church family count it as a privilege to provide opportunities for members of the community to gather. From musical recitals to pantomimes, Greyfriars Church has become a major venue within the community, with 2010 providing opportunity to host many of the annual Lanimer Celebrations within the church. It is a hope and prayer of the Kirk Session that this valuable work within our community continues to develop and grow to ensure that Greyfriars remains at the heart of the community.

As part of the outreach of the church, the Kirk Session encourages the development of skills within individual church members. To help achieve this a part time, Ministries Development Worker, Scott Paget, was employed in the summer of 2010. His remit is to allow members of the church family to become involved in the various ministries and activities provided by Greyfriars Church and to look at new ways of reaching out to the community.

During the school spring break each year, Greyfriars Church provides a Holiday Club for children of primary school age. 2010 brought over 70 children to the club, Munchies Mega Menu, written in part by our minister. Members of the church family see this as an important way of sharing God's love with the young people of the community.

### **Growing as a church**

The Kirk Session plays a key role in Greyfriars, providing strategic thinking and direction to the church family. With the minister, Rev Bryan Kerr, elders take time regularly to plan for the future.

In 2010 the church family was privileged to welcome Rev Dr Roger P Richardson and his family to Greyfriars as part of a ministerial exchange. Dr Richardson is pastor in Church of

Palms, Delray Beach, Florida where our minister undertook duties. The church family enjoyed the experience of being able to share with a minister from a different country and tradition and appreciated his help and guidance during the six week visit. Rev Bryan Kerr also undertook a period of study and reflection focussing on what it might mean for the church to be inclusive of all.

In January 2010 the Kirk Session appointed Helen McCrindle as church administrator with the church office open three mornings each week. The opening and staffing of the church office has helped to provide a focal point for members of the church family and community to use the services of the church.

The Kirk Session appointed a new Session Clerk in February 2010 following the resignation of Marcella McLellan. Graham Chapman has developed the role and many in the Kirk Session are appreciative of his approach to the role as well as the valuable support he provides.

Greyfriars undertook a stewardship programme, Support Life, in the autumn of 2010 to encourage members of the church family to look at the support they give the church in many ways, especially financial. It is too early to measure the benefit to the church from this programme but as you can see from the financial statement in this Report there is an urgent need to increase our income from all sources. Without the commitment of the church family in giving Greyfriars Church will not be able to grow in the manner in which God is leading us.

There can be no doubt that Greyfriars Church looks to the future with hope and with a vision for reaching out to the community and providing a place of unconditional welcome and acceptance for all people. As with every organisation in these difficult economic times hard decisions will be required to be made however, the Kirk Session are certain that with the support and prayer of the church family and with the guidance of God, all things are possible and that as a church, Greyfriars will continue to grow.

## **Financial Review**

In the year 2010 our income once again did not match our expenditure and we incurred a deficit of £26,513. This is the fourth consecutive year that we have had to use our Reserves to cover our outgoings.

### **Income**

Our total income reduced by 14% but half of this was due to the fact that we had exceptional income from VAT recovery in 2009. Nevertheless our offerings and other income declined by more than 6% which is disappointing.

### **Expenditure**

Our total expenditure reduced compared to last year mainly due to a major drop in Fabric Repairs and Maintenance as we only had one significant cost in resealing the hall floor and painting the walls. We also reduced our energy costs by improving our electricity tariff.

The salary costs are higher as we engaged an office secretary and a development worker during the year. Their costs were met by our Restricted Use Fund which is for non-fabric expenditure.

### **The challenge ahead**

The Trustees have a responsibility on behalf of the congregation to sustain the Church's finances in a healthy position and to that end a stewardship campaign Support Life was carried out in October last year. It is too early to finally measure the financial benefits of Support Life but early indications are disappointing. It is evident that more needs to be done to preserve our funds which have been halved in the last four years and now represent the equivalent of only 4 months expenditure.

We need to closely monitor costs and continue to look to ways of increasing income through our offerings and fundraising events.

The Session recognises that these are very difficult economic times for most people but is committed to ensuring that Greyfriars has the resources to enable it to pursue its vision of furthering God's work here and in the wider world. It needs the full support of the congregation to meet this goal.

## **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £41,262 (2009: £61,973) of which £3,782 (2009: 4,696) for congregational organisations. The remaining balance of £37,480 (2009: £57,277) represents about four months expenditure.

The church also held £13,204 (2009: £20,000) of restricted funds and £11,888 (2009: £11,125) in endowment 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Graham Chapman, Session Clerk

17<sup>th</sup> April 2011

# **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 2007, 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 the accounts to be reached.

Fred C. Marks  
Chartered Accountant

Hillcot  
Whitelees Road  
Lanark ML11 7RX

18<sup>th</sup> April 2011

**Statement of Financial Activities**  
Year ended 31 December 2010

	Note	Unrestricted Funds 2010	Restricted Funds 2010	Endowment Funds 2010	Total 2010	Total 2009
<b>Incoming Resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	1	79,453			<b>79,453</b>	82,716
Activities for generating funds	2	8,101			<b>8,101</b>	11,141
Investment income	3	371	323	538	<b>1,232</b>	3,085
<b>Incoming resources from charitable activities</b>	4	6,879			<b>6,879</b>	7,556
<b>Other incoming resources (Vat Refund)</b>		-			-	7,764
<b>Total Incoming Resources</b>		<u>94,805</u>	<u>323</u>	<u>538</u>	<u><b>95,665</b></u>	<u>112,262</u>
<b>Resources Expended</b>						
Costs of generating funds	5	196			<b>196</b>	203
Charitable activities		115,320	7,119	538	<b>122,977</b>	138,124
Governance costs		-			-	-
<b>Total Resources Expended</b>		<u>115,516</u>	<u>7,119</u>	<u>538</u>	<u><b>123,173</b></u>	<u>138,327</u>
<b>Net incoming/outgoing resources before transfers between funds</b>		(20,712)	(6,796)	-	<b>(27,508)</b>	(26,065)
<b>Net incoming/outgoing resources before other recognised gains and losses</b>						-
Gain/Loss on revaluation of investments				763	<b>763</b>	258
<b>Net movement in funds</b>		(20,712)	(6,796)	763	<b>(26,745)</b>	(25,807)
<b>Total funds brought forward</b>		61,974	20,000	11,125	<b>93,099</b>	118,905
<b>Total funds carried forward</b>		<u>41,262</u>	<u>13,204</u>	<u>11,888</u>	<u><b>66,354</b></u>	<u>93,098</u>

**Balance Sheet****At 31 December 2010**

	<b>Note</b>	<b>2010</b>		<b>2009</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible Fixed assets	<b>8</b>		<b>9,379</b>		15,857
Investments	<b>9</b>		<b>11,888</b>		11,125
			<u><b>21,267</b></u>		<u>26,982</u>
<b>Current Assets</b>					
Debtors	<b>10</b>	<b>14,019</b>		13,858	
Bank and cash		<b>37,788</b>		65,957	
		<u><b>51,807</b></u>		<u>79,815</u>	
<b>Creditors</b>					
Falling due within one ye:	<b>11</b>	<b>6,720</b>		13,699	
				<u>13,699</u>	
<b>Net Current Assets</b>			<b>45,087</b>		66,116
<b>Net Assets</b>			<u><b>66,354</b></u>		<u>93,098</u>
<b>Unrestricted Funds</b>	<b>13</b>				
General funds		<b>3,293</b>		20,436	
Designated funds		<b>37,969</b>		41,537	
			<u><b>41,262</b></u>	<u>41,537</u>	61,973
<b>Restricted Funds</b>	<b>13</b>		<b>13,204</b>		20,000
<b>Endowment Funds</b>	<b>13</b>		<b>11,888</b>		11,125
<b>Total Funds</b>			<u><b>66,354</b></u>		<u>93,098</u>

The accounts were approved by the Kirk Session on 17th April 2011.

For and on behalf of the Kirk Session

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Session Clerk

Resources Convener

Joint Treasurers

# Accounting Policies for year ended 31 December 2010

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 has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) for the first time. Accordingly, the accounts of the charity, previously prepared on an accruals basis, have been restated.

## **Basis of preparation**

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

## **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 therefrom 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.

# Accounting Policies for year ended 31 December 2010 (contd.)

## 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.

All tangible fixed assets costing in excess of £500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

General Fixtures & Fittings	10 years
Computer Equipment	4 years
Lighting Equipment	4 years
Audio Visual Equipment	5 years

## 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

Greyfriars Parish Church, Lanark 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 2010**

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Endowment Funds 2010 £	Total 2010 £	2009 £
<b>1 Voluntary income</b>					
Offerings	66,410	-	-	<b>66,410</b>	69,412
Tax recovered on Gift Aid	13,043	-	-	<b>13,043</b>	13,304
Legacies	-	-	-	-	-
Endowment income	-	-	-	-	-
Other	-	-	-	-	-
	<u>79,453</u>	<u>-</u>	<u>-</u>	<u><b>79,453</b></u>	<u>82,716</u>
<b>2 Activities for Generating Funds</b>					
Use of premises	8,039	-	-	<b>8,039</b>	11,016
Life and Work	62	-	-	<b>62</b>	125
Other	-	-	-	-	-
	<u>8,101</u>	<u>-</u>	<u>-</u>	<u><b>8,101</b></u>	<u>11,141</u>
<b>3 Investment income</b>					
Deposit interest	355	323	-	<b>678</b>	2,744
Dividends received	-	-	538	<b>538</b>	328
Bank interest	16	-	-	<b>16</b>	13
	<u>371</u>	<u>323</u>	<u>538</u>	<u><b>1,232</b></u>	<u>3,085</u>
<b>4 Incoming Resources from Charitable Activities</b>					
Weddings and funerals	2,210	-	-	<b>2,210</b>	1,678
Other Fundraising Activities	4,669	-	-	<b>4,669</b>	5,878
	<u>6,879</u>	<u>-</u>	<u>-</u>	<u><b>6,879</b></u>	<u>7,556</u>

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

	Unrestricted Funds 2010 £	Restricted Funds 2010 £	Endowment Funds 2010 £	Total 2010 £	2009 £
<b>5 Analysis of Resources Expended</b>					
<b>Costs of Generating Funds</b>					
Offering envelopes	196	-	-	196	203
	<u>196</u>	<u>-</u>	<u>-</u>	<u>196</u>	<u>203</u>
<b>Charitable Activities</b>					
Ministries and Mission Allocation	51,324	-	-	51,324	51,856
Presbytery dues	1,881	-	-	1,881	1,950
Minister's expenses	5,831	-	-	5,831	3,474
Locum costs and pulpit supply	495	-	-	495	413
Other salary costs	13,308	5,962	-	19,270	11,428
Fabric repairs and maintenance	7,418	-	-	7,418	24,326
Council tax	2,491	-	-	2,491	2,488
Other buildings costs	14,560	-	-	14,560	19,260
Church office expenses	3,245	-	-	3,245	2,929
Organ and music	810	-	-	810	5,175
Audio and Visual	1,245	-	-	1,245	112
Action Groups	2,236	-	-	2,236	1,908
Kirk Session	93	-	-	93	350
Church organisations (Note 17)	4,136	26	-	4,162	5,750
Other expenses	(137)	693	538	1,094	393
Net cost of new manse	-	-	-	-	297
Stewardship	-	438	-	438	-
Depreciation	6,478	-	-	6,478	6,366
	<u>115,320</u>	<u>7,119</u>	<u>538</u>	<u>122,977</u>	<u>138,124</u>
<b>Governance Costs</b>					
Independent Examiner's fee	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>115,516</u>	<u>7,119</u>	<u>538</u>	<u>123,173</u>	<u>138,327</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.

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

	2010 £	2009 £
<b>6 Staff costs and numbers</b>		
Salaries and wages	19,270	11,428
Social security costs	-	-
Total	<u>19,270</u>	<u>11,428</u>

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

	2010 No	2009 No
Music staff	2	2
Premises maintenance	3	2
Office Admin	1	
Development Worker	1	
	<u>7</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 £23,139 and the maximum stipend (in the tenth and subsequent years) £30,426

**7 Trustee Remuneration and Related Party Transactions**

The Minister Rev. Bryan Kerr received reimbursement of expenses during the year, as

	£
Travelling expenses	4,032
Telephone and internet accounts	1,799
	<u>5,831</u>

In addition Council Tax of £2490.95 was paid for the manse in the year.

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 other than as follows:-

K Prentice was paid a total of £3000 (£2933 - 2009) in his role as Church Officer as agreed by the trustees.

P Fox was paid a total of £2,500 in the year, in his role as Organist as agreed by the trustees (Trustee from 18/04/10). Related party S Fox was paid a total of £2,500 in the year, in her role as Organist as agreed by the trustees.

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

**8 Tangible Fixed Assets**

	Equipment £
<b>Cost</b>	
At 1 January 2010	33,344
Additions	-
At 31 December 2010	<u>33,344</u>
<b>Accumulated Depreciation</b>	
At 1 January 2010	17,487
Charge for year	6,478
At 31 December 2010	<u>23,965</u>
<b>Net Book Value</b>	
At 31 December 2010	<u>9,379</u>
At 31 December 2009	<u>15,857</u>

**9 Investments**

	2010 £	2009 £
Market value at 31 December 2009	11,125	10,867
Unrealised (loss) / gain on investments	763	258
Market value at 31 December 2010	<u>11,888</u>	<u>11,125</u>
Investments at cost	<u>11,477</u>	<u>11,477</u>

The following investments are held:

£3,252 3 1/2% War Loan  
£435 4% Consolidated Stock  
2465 units Church of Scotland Growth Fund

**10 Debtors**

	2010 £	2009 £
Gift Aid Tax refund due	3,830	4,603
Payments recoverable re new manse	-	-
Grant receivable for pointing work	-	-
Sundry debtors	10,188	9,255
	<u>14,018</u>	<u>13,858</u>

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

**11 Creditors**

	2010	2009
	£	£
Accruals	4,128	3,199
Balance of fees re manse	-	-
Trade creditors	2,129	9,879
Sundry creditors	462	618
	<u>6,720</u>	<u>13,696</u>

**12 Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	9,379				9,379
Investments				11,888	11,888
Current Assets	635	37,968	13,204		51,807
Current Liabilities	6,720				6,720
<b>Net assets at 31 Dec 2010</b>	<u>3,294</u>	<u>37,968</u>	<u>13,204</u>	<u>11,888</u>	<u>66,354</u>

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

**13 Movements in Funds**

	At 1 January 2010 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2010 £
<b>Endowment funds</b>	<b>11,125</b>	<b>538</b>	<b>(225)</b>	<b>-</b>	<b>11,888</b>
<b>Restricted funds</b>					
Legacy not for fabric	20,000	323	7,119		13,204
<b>Unrestricted funds</b>					
Designated Fabric Fund	3,654	-	-	(3,654)	-
Bequest Fund	33,187	1,000			34,187
Designated Guild Fund	3,639	2,058	1,629	(2,200)	1,868
Designated Wrigglers Fund	902	1,580	1,539	-	943
Designated Sunday School Fund	(38)	784	944	500	303
Designated Puppet Ministry	171	500	24	-	647
Designated Youth Choir	22	-	-		22
General Fund	20,436	88,882	111,379	5,354	3,293
	<b>61,973</b>	<b>94,804</b>	<b>115,515</b>	<b>-</b>	<b>41,262</b>
<b>Total funds</b>	<b>93,098</b>	<b>95,665</b>	<b>122,409</b>	<b>-</b>	<b>66,354</b>

Purposes of Endowment Funds

Income from the Funds may to be used for any purpose agreed by the Trustees

Purposes of Restricted Funds

The Funds may be used for such purposes, excluding the fabric, as the Session shall determine

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Bequest Fund: The Trustees have set aside funds received from legacies, the use of which is unrestricted.

Guild Fund: The Trustees have set aside funds for the running of the Guild.

Wrigglers Fund: The Trustees have set aside funds for the running of the Wrigglers Toddler Group.

Sunday School Fund: The Trustees have set aside funds for the running of the Sunday School.

**14 Collections for Third Parties**

	2010 £	2009 £
McCabe Educational Foundation Trust	1,018	-
Water Aid	-	1,395
Christian Aid	300	516
Bible Society	-	123
Halti	135	-
	<b>1,453</b>	<b>2,034</b>

**Notes forming part of the financial statements  
for the year ended 31 December 2010**

**15 Congregational Organisations**

Income is included in Notes 1- 4 as follows

Income

	Voluntary income	Bank interest	Coffee mornings etc	Other income	Total
Guild	249	2	1,499	308	2,058
Sunday School	284		-	500	784
Wrigglers	1,121	-	419	40	1,580
Puppet Ministry	-	-	-	500	500
Youth Choir	-	-	-	-	-
	<u>1,654</u>	<u>2</u>	<u>1,918</u>	<u>1,348</u>	<u>4,922</u>

Expenditure

Expenditure shown in Note 5 is as follows

	Gifts/donations	Flowers	Worship resources	Toys and equipment	Sundries	Total
Guild	1,000	105	-	-	524	1,629
Sunday School	551		182	-	211	944
Wrigglers	72	-	-	337	1,130	1,539
Puppet Ministry	-	-	-	24	-	24
Youth Choir	-	-	-	-	26	26
	<u>1,623</u>	<u>105</u>	<u>182</u>	<u>362</u>	<u>1,891</u>	<u>4,162</u>