

**KILWINNING OLD PARISH  
CHURCH OF SCOTLAND**



**CONGREGATIONAL ACCOUNTS  
FOR YEAR ENDED 31 DECEMBER 2018**

**(Receipts and Payments)**

**Congregation No. 120664    Scottish Charities No. SC001856**

The trustees present the annual report and accounts for the Kilwinning Old Parish Church of Scotland for the year ended 31 December 2018.

### **Reference and Administrative Information**

Charity Name: Kilwinning Old Parish Church of Scotland

Charity Registration Number: SC001856

Congregation Reference No: 120664

Contact Address: 8, Calderwood  
Kilwinning  
Ayrshire  
KA13 7DR

### **Trustees**

M.Aitken	I. Anderson	K. Allison	E. Banks	J. Beck
M. Burley*	C. Burns	J. Burns*	J. Calder	A. Campbell
K. Clements	M. Connell	J. Bennett	A. Craig	N. Craig
W. Craig	V. Fitzpatrick	E. Gillies	J. Gilmour	J. Grier
A.Guthrie	E. Guthrie	G. Haddow	H. Hawthorne	G. Johnston
J. MacKenzie	G. McConnell**	D. McCorgray	T. McCorgray	S. McCulloch
H. McGibney	M. McNair	G. McVay	K. Madden*	R.Meechan
L. Miller	J. Muir	N. Muir	M. Paterson	J. Pollock
R. Raeside	D. Reid	E. Reid	S. Robertson	W. Robertson*
H. Shields	F. Silver	L. Smith	H. Speirs	N. Stevenson
M. Taylor	R. Taylor**	J. Watt	R. Welch	J. Welding
J. Whitecross	D. Wilson	R. Wilson		

Rev A Ford\*\* (Interim Moderator Jan to April 2018)

\* Added during 2018

\*\* Removed during 2018

### **Principal Office Bearers**

Minister: Revd. Jeanette Whitecross

Deacon: Isobel Beck DCS

Session Clerk: Fiona Silver/Helen Shields

Church Treasurer: Derek Mathieson

Ministerial duties were carried out by the minister, Revd. Jeanette Whitecross, along with Deacon Isobel Beck.

## **Trustees' Annual Report (continued) Year Ended 31 December 2018**

### **Independent Examiner**

Mr J. Wallace  
"Cairnknowe"  
Dunlop  
KA3 4EN

### **Bankers**

The Royal Bank of Scotland  
Irvine (B) Branch  
69 High Street  
IRVINE KA12 0AL

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the 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. The Deacon is selected to the office after interview by representatives of the Kirk Session and introduced to the congregation by Presbytery.

### **Organisational Structure**

The Kirk Session, which meets ten times a year, is responsible for spiritual affairs within the church and matters relating to finance and property and is chaired by the minister.

### **Objectives, Aims, Achievements and Performance.**

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 Trustees' main aim is to promote Christianity within our parish and beyond. We are also very keen to encourage Christian caring and fellowship to all within our community.

In order to achieve these aims, we are a dynamic church with varied activities carried out on an ongoing basis.

We have, of course, to encompass all age groups from the very young through to the elderly and housebound and this objective we take very seriously.

The activities carried out in order to achieve our objectives, in the main, are:-

For those in need. Collections for the Food Bank.

Services where donations of Backpacks and Shoeboxes containing items specified by Mary's Meals and Blythswood Care.

Supporting impoverished families within the Parish through Cash For Kids, Reverse Advent and a December "Gift Sunday"

For the Young. Jigsaw Sunday Club (Sunday School), The Grid (Older Group) and a Crèche.

Each year a Summer club is run during the school holidays

This lasts for 5 days and is open to all youngsters in the town and beyond – not just those with a Church connection.

Bubblegum & Fluff Christmas Programme for Primary 6 children from the three Parish Primary Schools.

School Chaplaincies. – Kilwinning Academy, Blacklands Primary, Abbey Primary and Corsehill Primary.

For the more Mature

The Guild (for both male & female)

Keep Fit Class

Line Dancing Class

Church Café (one morning per week)

Darby and Joan Group

Good News Group

Craft and Crochet Groups

The Choir and other Musical Activities

Ministry of Flowers

Participation in initiatives such as "Year of Young People"

Regular Outings organised by the Social Committee

(Day trips, week-end trips, theatre outings etc.)

Talents and Skills Kilwinning (TASK) Group

We have two halls and most of the church organisations meet in the Abbey Halls, whilst the Erskine Hall is used for community groups such as Weight Watchers, Al-Anon, A.A., Whist Group, Bridge Club, Table Tennis, Learning Support (North Ayrshire Council), and several Keep Fit groups.

For the Elderly     A free bus service to transport them to and from regular worship on Sundays.  
                          A Pastoral care group for visiting the sick, housebound or bereaved as required.  
                          As an extension to the Pastoral Care, monthly services are held at three Sheltered Housing complexes and a Care Home.

We consider ourselves to be a friendly and welcoming church. In addition to our general ongoing commitment to these ends, we also have 'welcomers' on days when baptisms are carried out in the church. On such days, there tends to be a considerable number of visitors and we wish them to feel at home in our midst. The congregation mixes very well as can be evidenced by the popularity of the "after church coffee and tea" in the church hall

From the foregoing, the Trustees consider that they are achieving their aims and objectives insofar as is within their capabilities and resources.

### **Financial Review**

The major sources of income are:-

1. Weekly Offerings via envelopes and open plate plus monthly standing orders.

Together these sources produced an income of £84834 in 2018 which was £1657 less than the previous year. (Note: There were 53 Sunday collections in 2017 compared to 52 Sundays in 2018)

2. Tax recovered on Gift Aid Offerings was £17740 in 2018 and in 2017, £18214

In general, our funds are at a reasonably satisfactory level although the demand on expenditure tends to increase annually. A constant prudent monitoring is necessary to anticipate possible difficulties regarding finance in the future.

### **Reserves Policy**

The Trustees consider that the funds held in the Fabric Reserve Fund which, in turn is part of the General Fund, to be our reserves for contingencies. These funds fluctuate as income is received and expenditure occurred. The total maintenance expenditure during 2018 was £11285 of which £1544 came from the Fabric Reserve Fund. This work covered window grill replacement, roof repairs, as well as a new Sound System for the Church and a replacement photocopier.

The expenditure during the previous year of 2017 was £15002 which included repairs to the vestry roof, treatment of damp in one of the manse toilets, new LED lighting in the church, a new heating boiler for the lesser hall and associated areas, new blinds in the manse and a cooker hood extraction system in the Erskine Hall.

It is considered that a maximum amount of £15000 for unseen emergency repair work is an adequate sum to be held in this reserve account. This should meet all but any catastrophic event which may present itself. The fluctuating nature of these funds ensures that no reserve amount is retained for an unreasonable time span.

The current balance of this fund is £8667 with a further £8071 set aside for work to the Church Organ.

During 2019 and into the near future attention will be required to raise these funds further, particularly in respect of the Church Organ which will require major restoration work within the next ten years, estimated to be in the region of £250,000.

## **Report on the Stewardship Campaign 2018**

On 2<sup>nd</sup> September 2018 the Church held an Elders' Conference which was also open to members of the congregation. The stewardship of Money in 2017/2018 was reviewed. A new team was set up to focus on our stewardship of Time for 2018/2019. The emphasis being on the use of Time in the life of the church as well as encouraging space for God in personal devotions.

Some of the ways in which the congregation give of their Time, Talents and Money to the life of the Church are:-----

- There are many volunteers for the Thursday Café that is open for snacks and meals from August to early December and again from January to June between 10.00a.m. and 2.00p.m. While this popular undertaking raises some revenue it also provides for valuable social contact for the people of the town especially the elderly and those who live alone.
- The annual memorial Service for the community was held on the afternoon of the first Sunday in December offering space and time to think about how we cope with grief and to remember loved ones.
- The annual carol concert for the community was held in December in association with the Kilwinning Orchestral Flutes. Whilst raising funds for the church organ renovation and also for the Flute Orchestra, it was seen as a time of celebration for all ages through the range of musical talents on display. Afterwards in the Abbey Halls teas, coffees and Christmas fare were available while everyone enjoyed a social evening with friends and visitors.
- Both Ayr College and Kilwinning Academy hold their annual award ceremonies in the church. Members of the congregation serve tea and home baking afterwards.
- The annual Summer Club was held every morning from Monday to Friday in the first full week in August for children between the ages of 5 and 12 years. The children, leaders and helpers participated in the church service on the subsequent Sunday. Photographs and the children's craftwork were displayed in the Abbey Hall for the congregation, family and friends to view after the service. Refreshments were available during this social time giving an opportunity to meet new families.

- On Monday mornings the Talents and Skills Group meet for discussions and to produce various items. The group encourages people in the community to come along to meetings and share their skills.
- Crafts and crochet classes also meet once per week and are open to members of the public as well as church members. These groups raise funds for the church as well as local and national charities through the sale of items produced.
- Monthly services continue to be held within the three sheltered housing complexes and a Nursing Home with several members of the congregation in attendance.
- The church provided a bus to transport members of the congregation to the “Heart and Soul 2018” event in Princes Street Gardens, Edinburgh. This transport was also made available to other churches to join with us.
- For the 8<sup>th</sup> time a group of church members met to sing carols in Kilwinning Main Street in December. This year we were joined by members from other churches in the town under the umbrella of “Kilwinning Churches Together”. Refreshments were served in the Erskine Hall afterwards allowing time for fellowship with those from other churches.
- “Back to Mother Church” invitations were distributed within the community for Mothering Sunday and displays of church work, throughout the year, were set up in the Abbey Hall. These displays were available to view during our after service “Fellowship and Refreshments”
- The minister, Deacon and members of the congregation participated in ecumenical Holy Week services and Kilwinning Old hosted the Good Friday Service. Local churches were invited to join us and take part in an outdoor service at 9.00 a.m. on Easter Sunday. This was followed by a breakfast in the church hall. After morning worship the children had some fun time competing in egg rolling. Children and adults also took part in the best decorated egg competition, while a number of others wore Easter bonnets.
- A pamphlet detailing the history of the stained glass windows found in the church was completed in 2018.
- Beetle Drives, Clothes Sale, Fashion Show, and Godly Play were some of the activities to which other churches and communities were invited as part of our “Outreach in the Community”
- Other events open to the Community included a Bach “Birthday Concert” for the church organ, a weekend holiday open to members of all churches in the town, and a concert by the children of Corsehill primary school as part of the Year of Young People initiative.
- “Buble gum and Fluff” mornings were held in the Erskine Hall for Primary 6 children from each of the three Primary Schools within our parish.

- Outings to a Pantomime at Christmas and a trip to McArthur Glen shopping outlet were also organised.
- Harvest Thanksgiving brought in over eighty filled backpacks which were sent off to Mary's Meals followed in November with a large number of shoe boxes being collected for Blythswood Care.
- The Church Website and the Facebook page have both encouraged people from the wider community and further afield to make contact with the church. In Particular the Facebook page has encouraged a good response from the community to attend church events and then appraise it online. The large following and the number of responses to posts demonstrate the value of this approach to outreach.
- Summer Praise Nights were held monthly from May to September with donations going to the organ fund.
- In 2018 a Remembrance Day Service was held in commemoration of the 100<sup>th</sup> anniversary of the end of W.W.1. Special silhouettes, provided by the Forces Trust, were used to remind us of those who did not return home. A two minute silence was observed and a wreath laid at the W.W. 1 cenotaph within the church grounds.
- As usual the favourite "all age service" was the Nativity Service led by the choir and children of the Jigsaw Club and The Grid.
- Over 90 adults and children from the community attended the popular Christingle Service at 18.30 on Christmas Eve.
- Christmas services for the Parish Primary Schools were conducted in the church while the Kilwinning Academy Christmas Assembly was conducted in the school.
- Throughout the year the minister and Deacon lead assemblies in the primary and secondary schools of the parish.
- At 23.00 on Christmas Eve, community carol singing took place in the church followed by the Watchnight Service bringing together families and friends from near and far.
- In the final few months of 2018 Session were involved in preparing a submission to Presbytery on our possible vision for the next five years.
- At the September "Open Doors" event we recorded our best ever attendance over the last few years.



**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,

*F. Silver*

**F. Silver**  
**Session Clerk**

Date *14th Feb. 2019* .....

**Kilwinning Old Parish Church of Scotland  
SC 001856  
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, 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 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 to be reached.



J. Wallace  
"Cairnknowe"  
Dunlop  
KA3 4EN

Date 22/02/2019

**Kilwinning Old Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2018**

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	Note	£ Unrestricted Funds 2018	£ Restricted Funds 2018	£ Endowment Funds 2018	£ Total 2018	£ Total 2017
<b><u>Receipts</u></b>						
<b>a) General Fund</b>						
Voluntary Donations	3	102584	0	0	102584	104705
Donations/Bequests		450	0	0	450	10485
Contributions for use of premises		8750	0	0	8750	7989
Contributions from Congregational Groups	3	3280	0	0	3280	2813
Weddings and Funerals		2152	0	0	2152	2390
	<b>Totals</b>	<b>117216</b>	<b>0</b>	<b>0</b>	<b>117216</b>	<b>128382</b>
<b>b) Designated Funds</b>						
Organisations/Endowment Income		<b>19304</b>	<b>97</b>	<b>4</b>	<b>19405</b>	<b>19852</b>
<b>c) Fabric/Organ Reserve Fund</b>						
Income		6413	0	0	6413	4000
Fundraising Events		0	0	0	0	3093
	<b>Total</b>	<b>6413</b>	<b>0</b>	<b>0</b>	<b>6413</b>	<b>7093</b>
<b>d) Fabric Deposit Fund</b>						
Deposit Fund Interest		189	0	0	189	179
Interest from Investment Funds		3563	0	0	3563	3522
	<b>Total</b>	<b>3752</b>	<b>0</b>	<b>0</b>	<b>3752</b>	<b>3701</b>
<b><u>Total Receipts</u></b>		<b><u>146685</u></b>	<b><u>97</u></b>	<b><u>4</u></b>	<b><u>146786</u></b>	<b><u>159028</u></b>

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2018	Total 2017
<b>Payments</b>						
<b>a) General Fund</b>						
	3					
Costs of generating funds		69794	0	0	69794	63630
Charitable activities		47013	0	0	47013	49077
Governance costs		0	0	0	0	0
<b>Total</b>		<b>116807</b>	<b>0</b>	<b>0</b>	<b>116807</b>	<b>112707</b>
<b>b) Designated Funds</b>						
Organisation/Endowment Expenditure		19056	134	0	19190	17791
<b>c) Fabric/Organ Reserve Fund</b>						
Expenditure		1556	0	0	1556	9730
<b>d) Fabric Deposit Fund</b>						
Expenditure		0	0	0	0	0
<b>Total Payments</b>		<b>137419</b>	<b>134</b>	<b>0</b>	<b>137553</b>	<b>140228</b>
<b>Excess of Receipts over Payments</b>						
<b>for the year before transfers in--</b>						
<b>a) General Fund</b>		409	0	0	409	15675
<b>b) Designated Funds</b>		248	-37	4	215	2061
<b>c) Fabric/Organ Reserve Fund</b>		4857	0	0	4857	-2637
<b>d) Fabric Deposit Fund</b>		3752	0	0	3752	3701
<b>Totals</b>		<b>9266</b>	<b>-37</b>	<b>4</b>	<b>9233</b>	<b>18800</b>
<b>Excess of Receipts over Payments</b>		<b>9266</b>	<b>-37</b>	<b>4</b>	<b>9233</b>	<b>18800</b>
<b>for the year</b>						

**Kilwinning Old Parish Church**  
**Statement of Balances**  
**At 31 December 2018**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
<b>Bank &amp; Deposit Balances</b>						
Bank & Deposit balances brought forward at 01/01/2018		110696	488	830	112014	93214
<b>Movement in year</b>	<b>2</b>					
Excess of Receipts over Payments for the year		9266	-37	4	9233	18800
Bank & Deposit balances to be carried forward at 31/12/2018		<u>119962</u>	<u>451</u>	<u>834</u>	<u>121247</u>	<u>112014</u>
<b>Investments at Market Value</b>						
a) Fabric Growth Fund at 31/12/2018	4	16068 units at £ 4.92			79055	81947
b) Fabric Income Fund at 31/12/2018		1662 units at £11.96			19878	20675
<b>Total</b>					<u>98933</u>	<u>102622</u>
<b>Assets</b>						
a) Fixed Assets	4	0	0	0	8245	4896
b) Gift Aid Receivable		0	0	0	0	0
<b>Liabilities</b>						
		0	0	0	0	0
<b>Total</b>					<u>228425</u>	<u>219532</u>

The accounts were approved by the Kirk Session on 14 / 02 / 2019

For and on behalf of the Kirk Session

Fiona Silver

Session Clerk

David McIlhenny

Treasurer

**1 Trustees Remuneration and Related Party Transactions**

During the year the following trustees received remuneration.

- a) Rev'd J Whitecross received travelling expenses of £1211, Manse Council Tax of £3114 and Telephone Expenses of £654
- b) Gabriel Haddow, as a member of the Kirk Session, received expenses of £350 for providing his services as a "Temporary" Church Officer.
- c) Robert Taylor, as a member of the Kirk Session, received expenses of £2559 for providing his services as Erskine Hall Caretaker.

<b>2 <u>Movement in Funds</u></b>	<b>At 1 Jan 2018</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31 Dec 2018</b>
<b>Endowment Funds</b>					
W Lavalette Memorial Fund					
Capital	450	0	0	0	450
Revenue	380	4	0	0	384
	<u>830</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>834</u>
<b>Restricted Funds</b>					
Flower Fund	488	97	134	0	451
	<u>488</u>	<u>97</u>	<u>134</u>	<u>0</u>	<u>451</u>
<b>Congregational Organisations</b>					
<b>Unrestricted Funds</b>					
Café	13017	14288	13641	0	13664
Abbey Crafters & Crochet Club	60	1269	1329	0	0
Drama Club	575	0	0	0	575
Guild	1346	2186	2159	0	1373
Senior Members	3215	1561	1293	0	3483
Social Group	1386	0	539	0	847
TASK Group (Talents & Skills Kil)	686	0	95	0	591
	<u>20285</u>	<u>19304</u>	<u>19056</u>	<u>0</u>	<u>20533</u>
<b>Unrestricted Funds</b>					
General Fund	42585	117216	116807	0	42994
Fabric Reserve Fund	11891	165	1556	-1823	8677
Organ Reserve Fund	0	6248	0	1823	8071
Fabric Deposit Fund	35935	3752	0	0	39687
	<u>90411</u>	<u>127381</u>	<u>118363</u>	<u>0</u>	<u>99429</u>
<b>Total Funds</b>	<u>112014</u>	<u>146786</u>	<u>137553</u>	<u>0</u>	<u>121247</u>

Purpose of Endowment Fund Revenue from the W. Lavalette Memorial Fund to be used on youth.

Purpose of Restricted Funds Flower Fund: Used to provide flowers for display at services of worship.

Purpose of Designated Funds

- Guild: Expenses for speakers and Guild Projects.
- Social Group: Advance bookings for Church Outings.
- Senior Members' Subsidise cost of bus/meals on a day trip for senior members of the church.
- Drama Club: For the purchase of plays and production of scenery.
- Café: Covers the operating costs of the provision of snacks and meals.

Notes to the Accounts (continued)(Note: All figures in Note 3 refer to Unrestricted Funds)

<b>3    <u>Analysis of Voluntary Donations</u></b>	<b>2018</b>	<b>2017</b>
<b>a) General Fund</b>		
WFO/Standing Orders/cheques(non Gift Aid)	14425	13211
WFO/Standing Orders/cheques (Gift Aid)	61812	63526
Tax Reclaimed on Gift Aid	17740	18214
Open Plate	8607	9754
	<u><b>102584</b></u>	<u><b>104705</b></u>
Donations/Bequests	<b>450</b>	10485
Contributions for use of Premises	<b>8750</b>	7989
Contributions from Congregational Groups		
a) Abbey Crafters & Crochet Class	<b>580</b>	713
b) Clothes Sale	<b>700</b>	0
c) Guild	<b>600</b>	600
d) Keep Fit & Line Dance	<b>1400</b>	1500
	<u><b>3280</b></u>	<u><b>2813</b></u>
Weddings and Funerals	<b>2152</b>	2390
<b>Total for General Fund</b>	<u><b>117216</b></u>	<u><b>128382</b></u>
<b>b) Designated Funds</b>	<b>19304</b>	<b>19689</b>
c) Fabric Reserve Fund	<b>165</b>	<b>7093</b>
Organ Reserve Fund	<b>8071</b>	<b>0</b>
d) Fabric Deposit Fund	<b>3752</b>	<b>3701</b>
<b>Total (a) to (d)</b>	<b>148508</b>	<b>158865</b>

<b>3 <u>Analysis of Payments</u></b>	<b>2018</b>	<b>2017</b>
<b>a) General Fund</b>		
<b>Costs of Generating Funds</b>		
Ministries & Mission	67480	61357
Presbytery Dues	1973	1940
Offering Envelopes	341	333
	<u><b>69794</b></u>	<u><b>63630</b></u>
<b>Charitable Activities</b>		
Minister's Travel Expenses	1211	1355
Manse Council Tax	3114	3000
Manse Telephone	654	577
Pulpit Supply	120	112
Deaconess Travel Expenses	979	1537
Other Salaries	17552	15778
Other Building Costs (Energy & Insurance)	14665	14473
Fabric Repairs and Maintenance	3927	7073
Pianos and Organ Maintenance	120	631
Church Office Expense(Tel,Postage,Print,Stationery)	1615	2571
Jigsaw Club Expenses	696	568
Worship & Training Resources	175	204
Copyright Licence	889	861
Other Expenses	1296	337
(Note:- "Other expenses" includes Sundries, cost of Life and Work, Bank Charges, etc.)	<u><b>47013</b></u>	<u><b>49077</b></u>
<b>Total</b>	<u><u><b>116807</b></u></u>	<u><u><b>112707</b></u></u>
<b>Governance costs</b>		
Independent Examiner's Fee	0	0
<b>b) Designated Funds</b>		
	<b>19056</b>	<b>17629</b>
<b>c) Fabric Reserve Fund</b>		
Organ Reserve Fund	3379	9730
	0	0
<b>d) Fabric Deposit Fund</b>		
	0	0
<b>Total</b>	<u><u><b>139242</b></u></u>	<u><u><b>140066</b></u></u>



**4 Analysis of Net Assets Between Funds**

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	£	£	£	£	£
Current Assets	99429	20533	451	834	121247
Investments	98933	0	0	0	98933
Fixed Assets	8245	0	0	0	8245
Gift Aid Receivable	0	0	0	0	0
Current Liabilities	0	0	0	0	0
<b>Net Assets at 31 Dec 2018</b>	<b>206607</b>	<b>20533</b>	<b>451</b>	<b>834</b>	<b>228425</b>

**5 Minister's Stipend**

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 £27044 and the maximum stipend in the 5th and subsequent years of service was £33234

**APPENDIX 1**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND INVESTORS TRUST**

**a) Endowment Account**

<u>W C Lavelette Memorial Fund</u>	<u>2018</u>	<u>2017</u>
Capital Value of Account	450	450
Revenue Value of Account	384	380
<b>Total</b>	<b>834</b>	<b>830</b>

**b) Fabric Deposit Account** 39687 35935

**c) Fabric Growth Fund** 79055 81947

**d) Fabric Income Fund** 19878 20675

**APPENDIX 2—Tangible Fixed Assets**

	<u>Year of Purchase</u>	<u>Cost New</u>	<u>Depre'tion at 10% p.a.</u>	<u>Net Book Value at 31/12/2018</u>	
Computer	2009	459	46	0	
Cooker	2011	1620	162	324	
Dishwasher	2011	2001	200	400	
Photocopier 1	2013	4920	492	1968	
Sound System (Old)	2012	3260	326	978	Written Off
Sound System (New)	2018	3770	377	3393	
Photocopier 2	2018	2400	240	2160	
<b>Total Value</b>		<b>18430</b>		<b>8245</b>	

**APPENDIX 3**

**Collections for and Donations to Third Parties**

	<b>2018</b>	<b>2017</b>
Abbey Senior Members	£ 250.00	£ 250.00
Ayrshire Hospice	£ -	£ 200.00
Burgh Old Peoples Welfare	£ 100.00	£ 100.00
CHAS	£ 310.00	£ -
Christian Aid (Church)	£ 170.00	£ 160.00
Christian Aid (Abbey Crafters)	£ 50.00	£ 80.00
Christian Aid (Cumbrae Challenge)	£ 1,650.00	£ 1,821.00
Crossreach Circle of Care & Shoeboxes	£ 384.00	£ 311.00
East Africa Appeal (Oxfam)	£ -	£ 200.00
Erskine Hospital (The Erskine)	£ 320.00	£ 150.00
Gideons International	£ -	£ 50.00
Indonesia Tsunami Appeal	£ 150.00	£ -
Landward Old Peoples Welfare	£ 100.00	£ 100.00
Mary's Meals	£ 60.00	£ 135.00
Mercy Ships	£ -	£ 100.00
Parkinson's UK	£ -	£ 100.00
R.N.L.I.	£ 150.00	£ 100.00
Scottish Bible Society	£ -	£ 100.00
Scottish poppy Appeal	£ 30.80	£ -
Sightsavers	£ 150.00	£ 150.00
Water Aid	£ 330.00	£ 160.00
Women Against Cancer	£ -	£ 770.00
RetiralGifts/Flute Orchestra	£ 656.00	£ 120.00
<b>Total</b>	<b>£ 4,860.80</b>	<b>£ 5,157.00</b>