

**The Church of Scotland**  
**Dunnichen Letham & Kirkden Parish Church**  
**Accounts for the Year Ended 31 December 2018**

**Congregation No: 301795**

**Charity No: SC 003833**

**Dunnichen Letham & Kirkden Parish Church**  
**Trustees' Report**  
**Year Ended 31 December 2018**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. The financial statements have been prepared in accordance with the accounting policies set out on page 7 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

### **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.

In fulfilment of these objectives, services of public worship are held in the parish throughout the year. Pastoral care is exercised to all in need in the community by the minister, the elders and members, where such need is known. Christian nurture and education is provided to children and adults of all ages. A branch of the Church of Scotland Guild meets during the winter months for worship, fellowship, learning and action on contemporary issues. The Church Hall is let out as a venue for community groups as well as providing a location for congregational activities and events. The Congregation is represented on the Presbytery of Angus and Forfar Action of Churches Together.

### **Achievements and Performance**

The average weekly attendance at services is approximately 42 people, with considerably more present for special occasions such as Christmas, Easter, and Remembrance Sunday and for the Sacrament of Baptism. The church building at Letham has provided a venue for funerals. The Worship Group has arranged monthly afternoon services. Learning Together, a study group, is held on Monday mornings during school term times, and is attended by, on average, 6 people. A monthly Men's Prayer Breakfast is attended by around 6 men. The 18 members of the Guild have met monthly for talks and discussions on the national theme recommended by the Church of Scotland, and have raised funds for Guild projects and for the work of the congregation. For 10 months of the year the Publicity Group has prepared and distributed to every home in the parish a local newsletter (In the PICTURE) containing church and community news. The renovation of the church hall is now complete, except for a couple of items, and work will soon commence on the renovation of the grounds. The General Trustees awarded us a grant of £20,000 towards the cost, and have granted a loan of £15,000 over 5 years at a rate of 3%. The money from the sale of Dunnichen Church has been used to help finance the costs and various fundraising events have been carried out.

### **Financial Review**

In 2018 the voluntary offerings of members made up 91.5% of income in our General Fund. 67 members contributed regularly to the Fund through contributions by Banker's Order, Freewill Offering envelopes or by cheque, accounting for £27,490 (including tax recovered on Gift Aided donations) with an unknown number contributing £4,283 through Open Plate offerings (including tax recovered under the Gift Aid Small Donations Scheme). Other income was generated from the use of the Church Hall by outside bodies, and from funerals held in the Church building. The members of the Guild gave a generous donation of £400 to the General Fund and £400 to the Renovation Fund and the Trustees were able to transfer £500 from the designated Newsletter Fund to the General Fund. All expenditure on on-going repair and maintenance of our buildings has been met from the Fabric Fund. Kirk Session decided to transfer the balance on the Organ Fund to the General Fund and will meet any future expenditure on the organ from the General Fund.

**Dunnichen Letham & Kirkden Parish Church**  
**Trustees' Report (cont)**  
**Year Ended 31 December 2018**

**Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds. At the year end the Church held unrestricted funds of £28,042 of which £3,263 had been designated for fabric, £175 for the newsletter, and £1,144 for the Guild. The remaining balance of £23,460 represents about 7 months' expenditure, and while this is higher than would normally be expected the Trustees are aware that work may be required on the Manse prior to its possible sale. The Trustees have set aside monies in restricted funds for the renovation of the Church Hall and grounds (see note 12).

**Structure, Governance and Management**

The congregation is a registered charity, number SC003833, and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The 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, Rev. Dale London, left our Parish in September 2018 and is unlikely to be replaced. An Interim Moderator and a Locum Minister have been appointed by Presbytery until such a time as the Presbytery Plan has been agreed.

The Kirk Session is chaired by the Interim Moderator and has met approximately 6 times in the past year to manage the spiritual affairs of the church as well as the practical, financial, and fabric affairs of the congregation. The Worship, Fabric, Publicity and Social Groups continue to meet regularly, with the remaining 3 Groups (Finance, Pastoral Care and Youth) meeting as required. The groups are composed of trustees along with members of the congregation and are responsible to and report regularly to the Session.

**Reference and Administrative Information**

**Trustees**

Minister: Rev. Dale London (left September 2018)

Victoria Alexander, Norma Craigon, Muriel Gorringer (resigned October 2018) Janette Henderson, David Lumgair, Irene McGugan, Ruth Miller, Margaret Moore, Richard Moore, Isabel Morrison, Jane Nicolson, Ian Niven, Ann Perry (resigned October 2018), Gelda Pryde, Elaine Saunders, Bill Sturrock, Martyn Thomas, Angus Watson.

**Principal Office-bearers**

Minister: Dale London (left September 2018)

Session Clerk: Irene McGugan

Treasurer: Mrs Elaine Saunders

**Dunnichen Letham & Kirkden Parish Church**  
**Trustees' Report (cont)**  
**Year Ended 31 December 2018**

**Principal Office**

1 Dundee Road,  
Letham  
Forfar  
DD8 2PP

Charity Number: SC003833

**Independent Examiner**

Lynne M Borland BA CA CTA  
Irvine Adamson & Co CA  
23 Bank Street  
Kirriemuir  
DD8 4BE

**Bankers**

Royal Bank of Scotland  
65 East High Street  
Forfar

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principles in the applicable Charities SORP;
- 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.

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 (as amended). They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf

Irene McGugan, Session Clerk Irene McGugan ..... Date 24/03/19 .....

# **Dunnichen Letham & Kirkden Parish Church**

**SC003833**

## **Independent Examiner's Report to the Trustees of Dunnichen, Letham & Kirkden Parish Church**

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 5 to 14.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

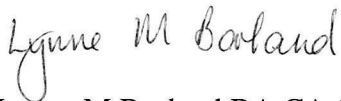
### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Lynne M Borland BA CA CTA

Irvine Adamson & Co CA

23 Bank Street

Kirriemuir

Angus

DD8 4BE

25 March 2019

# Dunnichen Letham & Kirkden Parish Church

## Statement of Financial Activities

Year ended 31 December 2018

	Note	Unrestricted Funds 2018	Restricted Funds 2018	Endowment Funds 2018	Total 2018	Total 2017
<b>Income and endowments from:</b>						
Donations and legacies	1	34,719	4,920	-	39,639	51,399
Charitable activities	2	2,451	1,339	-	3,790	3,728
Other trading activities	3	2,230	-	-	2,230	2,500
Investment income	4	40	-	67	107	63
Other income	5	481	-	-	481	449
<b>Total income</b>		<u>39,921</u>	<u>6,259</u>	<u>67</u>	<u>46,247</u>	<u>58,139</u>
<b>Expenditure on:</b>						
	6					
Raising funds		129	-	-	129	123
Charitable activities		45,101	(1,939)	64	43,226	52,299
<b>Total expenditure</b>		<u>45,230</u>	<u>(1,939)</u>	<u>64</u>	<u>43,355</u>	<u>52,422</u>
<b>Net income/expenditure before gains and losses on investments</b>		(5,309)	8,198	3	2,892	5,717
Other gains and losses		-	(1,445)	-	(1,445)	1,825
Net gains/losses on investments		-		(59)	(59)	115
<b>Net income/(expenditure)</b>		<u>(5,309)</u>	<u>6,753</u>	<u>(56)</u>	<u>1,388</u>	<u>7,657</u>
<b>Transfers between Funds</b>		(97)	97	-	-	-
<b>Net movement in funds</b>		<u>(5,406)</u>	<u>6,850</u>	<u>(56)</u>	<u>1,388</u>	<u>7,657</u>
<b>Reconciliation of funds:</b>						
Total funds brought forward		33,448	3,895	1,749	39,092	31,435
Total funds carried forward		<u>28,042</u>	<u>10,745</u>	<u>1,693</u>	<u>40,480</u>	<u>39,092</u>

# Dunnichen Letham & Kirkden Parish Church

## Balance Sheet

At 31 December 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Endowment Funds 2018 £	Total 2018 £	Total 2017 £
<b>Fixed Assets</b>						
Investments	8	-	-	1,624	1,624	1,683
<b>Total Fixed Assets</b>		-	-	1,624	1,624	1,683
<b>Current Assets</b>						
Debtors	9	468	25	-	493	512
Bank and cash		29,649	20,653	69	50,371	57,969
<b>Total Current Assets</b>		30,117	20,678	69	50,864	58,481
<b>Creditors</b>						
Falling due within one year	10	2,075	3,000	-	5,075	12,584
<b>Net Current Assets</b>		28,042	17,678	69	45,789	45,897
Creditors falling due after more than one year		-	6,933	-	6,933	8,488
<b>Net Assets</b>		28,042	10,745	1,693	<b>40,480</b>	<b>39,092</b>
<b>The funds of the charity:</b>						
Endowment funds	15	-	-	1,693	1,693	1,749
Restricted income funds		-	10,745	-	10,745	3,895
Unrestricted income funds		28,042	-	-	28,042	33,448
<b>Total charity funds</b>	15	28,042	10,745	1,693	<b>40,480</b>	<b>39,092</b>

The accounts were approved by the trustees on 24 March 2019 and signed on their behalf by:

Ingrid McQuiggin  
E.M. Saunders

Session Clerk

Treasurer

## **Dunnichen Letham & Kirkden Parish Church**

### **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.

#### **Accounting Convention**

The accounts 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 on 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, unrestricted or endowment 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**

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

#### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any costs associated with the donated item have been met, the receipts of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

#### **Interest receivable**

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

#### **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**

Dunnichen Letham & Kirkden Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.



# Notes forming part of the financial statements

## for the year ended 31 December 2018

	Unrestricted Funds 2018	Restricted Funds 2018	Endowment Funds 2018	Total 2018	2017
<b>1 Donations and Legacies</b>					
Offerings	25,884	2,712	-	28,596	33,635
Tax recovered on Gift Aid	5,989	678	-	6,667	7,839
Legacies	-	-	-	-	2,100
Other	2,846	1,530	-	4,376	7,825
	<u>34,719</u>	<u>4,920</u>	<u>-</u>	<u>39,639</u>	<u>51,399</u>

Income from donations and legacies was £39,639 (2017 - £51,399) of which £34,719 (2017 - £40,503) was unrestricted and £4,920 (2017 - £10,896) was restricted.

## 2 Income from charitable activities

Weddings and funerals	300	-	-	300	420
Coffee mornings etc	<u>2,151</u>	<u>1,339</u>	<u>-</u>	<u>3,490</u>	<u>3,308</u>
	<u>2,451</u>	<u>1,339</u>	<u>-</u>	<u>3,790</u>	<u>3,728</u>

Income from charitable activities was £3,790 (2017 - £3,728) of which £2,451 (2017 - £2,572) was unrestricted and £1,339 (2017 - £1,156) was restricted.

## 3 Income from other trading activities

Rent received	<u>2,230</u>	<u>-</u>	<u>-</u>	<u>2,230</u>	<u>2,500</u>
	<u>2,230</u>	<u>-</u>	<u>-</u>	<u>2,230</u>	<u>2,500</u>

## 4 Investment income

Deposit interest	40	-	-	40	8
Dividends received	<u>-</u>	<u>-</u>	<u>67</u>	<u>67</u>	<u>55</u>
	<u>40</u>	<u>-</u>	<u>67</u>	<u>107</u>	<u>63</u>

Total investment income was £107 (2017 - £63) of which £40 (2017 - £8) was unrestricted and £67 (2017 - £55) was endowment.

## 5 Other income

Other	481	-	-	481	449
	<u>481</u>	<u>-</u>	<u>-</u>	<u>481</u>	<u>449</u>

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

	Unrestricted Funds 2018	Restricted Funds 2018	Endowment Funds 2018	Total 2018	2017
<b>6 Expenditure Resources Expended</b>					
<b>Raising Funds</b>					
Offering Envelopes	129	-	-	129	123
	<u>129</u>	<u>-</u>	<u>-</u>	<u>129</u>	<u>123</u>
<b>Charitable Activities</b>					
Ministries and Mission contribution	23,723	-	-	23,723	26,345
Endowment income	(1,482)	-	-	(1,482)	(1,700)
Locum's salary	1,968	-	-	1,968	-
Glebe rent	-	-	-	-	(90)
Pulpit supply	207	-	-	207	58
Presbytery dues	494	-	-	494	477
Minister's travel expenses	1,436	-	-	1,436	1,175
Minister's telephone	878	-	-	878	902
Insurance	1,676	-	-	1,676	1,662
Fabric repairs and maintenance	3,066	-	-	3,066	6,056
Heat and light	2,712	-	-	2,712	2,080
Council tax	1,618	-	-	1,618	1,962
Cleaning	2,169	-	-	2,169	1,962
Hall renovation costs	-	(2,265)	-	(2,265)	5,123
Life and Work	109	-	-	109	136
Printing, postage and stationery	405	-	-	405	715
Copyright licence	560	-	-	560	540
In The PICTURE costs	1,912	-	-	1,912	1,551
Professional fees	-	-	-	-	-
Donations	-	-	-	-	-
Outreach	36	-	-	36	115
Organ and music	-	-	-	-	-
Fundraising expenses	-	73	-	73	37
Independent examiner's fee	744	-	-	744	726
Loan interest	-	253	-	253	258
Other expenses	2,870	-	64	2,934	2,209
	<u>45,101</u>	<u>(1,939)</u>	<u>64</u>	<u>43,226</u>	<u>52,299</u>
<b>Total</b>	<u>45,230</u>	<u>(1,939)</u>	<u>64</u>	<u>43,355</u>	<u>52,422</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 £43,226 (2017 - £52,299) of which £45,101 was unrestricted (2017 - £42,736), £-1,939 (2017 - £9,518) was restricted and £64 (2017 - £45) was endowment.

**Notes forming part of the financial statements  
for the year ended 31 December 2018**

**6 Staff costs and numbers**

The charity had no employees during the year under review.

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 £27,044 and the maximum stipend (in the fifth and subsequent years) £33,234.

**7 Trustee Remuneration and Related Party Transactions**

During the year the Minister received reimbursement of expenses incurred totalling £3,932. This included travel expenses, telephone expenses and manse council tax. No remuneration was paid to any charity trustee.

During the year a total of £8,258 was donated to the congregation by trustees.

**8 Investments**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Market value at 31 December 2017	1,683	1,568
Unrealised (loss)/gain on investments	(59)	115
Market value at 31 December 2018	<u>1,624</u>	<u>1,683</u>
Investments at cost	<u>1,375</u>	<u>1,375</u>

The following investments are held:

Benevolent Fund (Church of Scotland Investors Trust Growth Fund units)	<u>1,568</u>	<u>1,568</u>
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**Notes forming part of the financial statements  
for the year ended 31 December 2018**

**9 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Due	493	512
Other	-	-
	<u>493</u>	<u>512</u>

**10 Creditors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Accruals	2,075	9,584
Loan - General Trustees	3,000	3,000
	<u>5,075</u>	<u>12,584</u>

**11 Analysis of Net Assets Among Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	-	-	-	1,624	1,624
Current Assets	25,535	4,582	20,678	69	50,864
Current Liabilities	(2,075)	-	(3,000)	-	(5,075)
Long term liabilities	-	-	(6,933)	-	(6,933)
<b>Net assets at 31 Dec 2018</b>	<u>23,460</u>	<u>4,582</u>	<u>10,745</u>	<u>1,693</u>	<u>40,480</u>

- 12** 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 2018

## 13 Movements in Funds

	At 1 January 2018 £	Incoming Resources £	Outgoing Resources £	Transfers £	Gain/(Loss) on investments & other gains £	At 31 Dec 2018 £
<b>Endowment funds</b>						
Benevolent Fund	1,749	67	(64)	-	(59)	1,693
<b>Restricted funds</b>						
Organ Fund	303	-	-	(303)	-	-
Letham Church Renovation Fund	3,592	6,259	1,939	400	(1,445)	10,745
	3,895	6,259	1,939	97	(1,445)	10,745
<b>Unrestricted funds</b>						
Designated Fabric Fund	3,308	-	(45)	-	-	3,263
Designated In The PICTURE Fund	336	2,251	(1,912)	(500)	-	175
Designated Guild Fund	1,225	1,383	(664)	(800)	-	1,144
General Fund	28,579	36,287	(42,609)	1,203		23,460
	33,448	39,921	(45,230)	(97)	-	28,042
<b>Total funds</b>	39,092	46,247	(43,355)	-	(1,504)	40,480

### Purposes of Endowment Funds

Benevolent Fund: To be distributed to deserving persons not in receipt of parochial relief.

### Purposes of Restricted Funds

Organ Fund: To provide for any major repairs to the organ.

Ramsay Wreath Fund: To provide appropriate war remembrance wreaths.

Letham Church Renovation Fund: To provide for the renovation of Letham Church.

### Purposes of Designated Funds

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

In The PICTURE Fund: To produce and distribute a monthly newsletter to all homes in the village.

Guild Fund: To cover the cost of running the Dunnichen, Letham & Kirkden branch of the Church of Scotland Guild.

**Notes forming part of the financial statements**  
**for the year ended 31 December 2018**

**13 Collections for Third Parties**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Mission Aviation Fellowship	100	154
Forfar Fairtrade Forum	695	883
Scottish Fairtrade Forum	66	86
Eckwendeni Hospital	205	204
Panahata Clinic	-	200
The Salvation Army	-	182
Scottish Bible Society	345	-
Christian Aid	72	90
Poppy Scotland	201	169
Tearfund	325	-
	<u>2,009</u>	<u>1,968</u>

**Dunnichen Letham & Kirkden Parish Church**

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>TEMPORARY ACCOUNT</b>		
Credit/(debit) balances held at 31 December	<u>24</u>	<u>(681)</u>

# GENERAL FUND BUDGET for 2019

<b>Projected costs</b>	<b>£</b>	<b>£</b>	<b>Actual 2018</b>	
Ministries & Mission Contribution	26,860 *		26,864	
<i>Less</i> Vacancy Allowance	(11,196)	15,664	(3,141)	23,723
<i>Less</i> Endowment Income	(2,423)		(1,482)	
Glebe Rent	(796)	(3,219)	0	(1,482)
		<u>12,445</u>		<u>22,241</u>
Ministry Costs				
Council Tax	1,000		1,618	
Telephone	100		726	
Minister's Travel	300		1,436	
Minister's other expenses	0	1,400	0	3,780
Locum's Salary		7,423		1,968
Manse Heat & Light		200		135
Pulpit Supply		300		207
Presbytery and FACT Dues		494		514
Organists' Fees		2,240		2,120
Cleaning costs		2,344		2,170
Insurances		1,700		1,676
Heat & Light		2,700		2,576
Service contracts & Fire & Safety		2,000		2,287
Upkeep of Grounds		300		193
Printing, postage and Stationery		600		405
Christian Education		0		0
Outreach		200		36
Copyright Licence		580		560
Eco Congregation Subscription		50		0
Equipment		500		501
I.T. Expenditure		800		0
Piano Tuning & Maintenance		150		0
Miscellaneous		180		67
Contingencies		1,000		0
Fund raising costs		140		129
Transfer to Fabric Fund		0		0
Valuation Fees for Insurance		600		0
Independent examination		750		744
		<u>39,096</u>		<u>42,309</u>
<b>Projected Income</b>				
Open Plate Offerings		3,100		3,426
Non Gift Aid Donations		3,400		3,485
Gift Aid Offerings		20,000		20,123
Tax recovered		5,778		5,890
Other Donations		120		0
Rental of premises		2,500		2,230
FITS payments		490		481
Miscellaneous Income		20		11
Wedding & Funeral income		400		300
Bank & Investment Interest		30		40
Net receipts from ITP Fund		500		500
Transfers from Other Funds				723
		<u>36,338</u>		<u>37,209</u>
<b>Anticipated surplus/(loss) for year</b>		<u><b>(2,758)</b></u>		<u><b>(5,100)</b></u>

\* 14% of our contribution (i.e. £3,760) is allocated to the Mission and Renewal Budget of the Church of Scotland.  
The remainder (i.e. £23,100) is our contribution towards the cost of a full-time minister which amounts to approx £42,362.