

**Scottish Charity No: SC 013916**

**Congregation No: 311848**

# **The Church of Scotland**

## **Gilcomston South Church of Scotland, Aberdeen**

**CONGREGATIONAL ACCOUNTS 2009**

## **Trustees' Annual Report Year ended 31 December 2009**

The trustees present the annual report and accounts for the Gilcomston South Church of Scotland, Aberdeen, for the year ended 31 December 2009.

### **Reference and Administrative Information**

Charity Name: Gilcomston South Church of Scotland, Aberdeen  
Charity Registration Number: SC013916  
Congregation Reference No: 311848

Contact Address: Gilcomston South Church  
Union Street  
Aberdeen  
AB10 1TP

### **Trustees**

D. Dominic Smart (Minister)

### **Kirk Session Members**

Charles Alford, John Blanksby Dudley Bowling, Philip Brown (from 13.12.09), Andrew Bruce, John Clibborn, Gordon Cook, Alan Cordiner, John Fraser, Brian Gourlay, David Knight, John Linn, Frank Lyall, Donald MacKenzie, Andrew McKie, Prospect Maduforo (from 13.12.09), George Mair, Alan Masson, James Miller (until 27.8.09), Richard Moon (from 13.12.09), Niall Munro (until 27.8.09), Albert Rodger, Peter Scott, Tom Scott, James Shearer, Andrew Shere, George Sinton, Alistair Smith (until 8.10.09), Nicholas Sorrie (from 13.12.09), Michael Strudwick.

### **Deacons' Court members in addition to Kirk Session members**

Donald Aitken, Jonathan Ball (until 28.3.09), Philip Brown (until 13.12.09), Gillian Bruce, Stan Coghill (from 25.3.09), Esther Combe, Tim Dougall, Roger Ferris, Robert Howard, Richard McCauley, Richard Moon (until 13.12.09), Andrew Mumford (from 25.3.09), Christine Rew, Marjory Shere, Nicholas Sorrie (until 13.12.09), Andrew Strudwick, David Strudwick (from 25.3.09), Geoffrey Tudor (from 25.3.09).

### **Principal Office-Bearers**

**Minister:** Rev D. Dominic Smart  
**Session Clerk :** Michael Strudwick  
**Clerk to the Deacons Court:** Andrew Shere  
**Church Treasurer:** Dr John A. Linn

### **Independent Examiner**

Dugald MacPherson MA CA of Campbell Dallas LLP  
Chartered Accountants & Registered Auditors  
10 Carden Place, Aberdeen AB10 1UR

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2009**

#### **Bankers**

Clydesdale Bank, West End Branch, Union Street, Aberdeen AB10 1TN

## **Structure, Governance and Management**

### **Governing Document**

The congregation has a Kirk Session and Deacons' Court which operate in terms of the practice and usage of the former United Free Church of Scotland as carried forward into the law and practice of the Church of Scotland as a result of the union of the United Free Church of Scotland and the Church of Scotland in 1929.

### **Recruitment and Appointment of Trustees**

The members of the Kirk Session and the Deacons' Court are the charity trustees. The Kirk Session members are elders of the church. Elders are chosen from those members of the church who are considered to have the appropriate gifts and skills. In Gilcomston South Church new elders are nominated by the Kirk Session and, provided no objection is made and substantiated as to life or doctrine, are ordained and admitted to the Kirk Session in a public church service. An elder ordained in another church who joins the congregation may be admitted to the Kirk Session on its invitation. Members of the Deacons' Court are drawn from among the members of the congregation who are considered to have the skills and commitment to contribute to the management of the financial affairs of the church. All members of the Kirk Session are members of the Deacons' Court. In addition there are Deacons who are not members of the Kirk Session. Nominated by the Kirk Session and elected by the congregation at its Stated Annual Meeting, Deacons serve for three years. They may be re-elected. The Minister, who is a member of the Kirk Session, is called to be minister by the congregation and is inducted as minister by the Presbytery of Aberdeen.

### **Organisational Structure**

The Kirk Session, which is chaired by the Minister and meets ten times a year, is responsible for spiritual affairs within the church. The Deacons' Court, which is also chaired by the Minister and meets eight times a year, is responsible for finance and fabric.

### **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.

There are two services of worship each Sunday, at 11am and 6.30pm. Lunchtime services are held weekly on Tuesdays. In addition there is a Bible Study each Wednesday at 7.30pm and meetings for Prayer on Sundays at 6pm, Tuesdays at 7.30am (fortnightly) and Saturdays at 7pm. There is a Sunday School for children between the ages of 3 and 11 years, and also a crèche for children under the age of 3 during the morning service. The Youth

Group for young people between the ages of 11 and 18 meets weekly during school term, alternately on a Sunday afternoon and a Friday evening. A Young Adults group now meets monthly on a Sunday afternoon, giving opportunity for fellowship, bible study and prayer. Members of the congregation take responsibility as escorts, and also twice a month as leaders, for services at Woodend Hospital every Sunday morning at 9.30am and also for monthly services in a residential home and a sheltered housing complex.

There is a desire amongst members of the congregation to use the church's strategic city centre location to reach out to the many who pass the front door at all times of day and night. This has resulted in the front door of the church being open regularly during the week, not only on Tuesdays for the lunchtime service, but also early on Thursday afternoons, when passers-by are invited into the church, and later on Saturday evenings, when hot chocolate is served.

The Babies and Toddlers group, which meets every Friday morning, is flourishing with many new people from the local community attending. Seeking to reach the other end of the age spectrum, *Cafeplus@Gilc* made an encouraging start in April and now meets regularly on Wednesday afternoons. A Japanese School, led by a Japanese family in the congregation, continues to meet in the Church Hall on Saturday afternoons. There are regular Christianity Explored courses at lunchtimes or in the evenings and also regular guest events.

Eight Pastoral Care Teams, covering eight geographical areas of the city and its surrounding area, exist to support and encourage members of the congregation. In addition all homes (approx 3100) in the parish are visited twice a year with invitations to the Christmas and Easter services.

### **Achievements and Performance**

Attendances at the various services and meetings have been encouraging throughout the year, with about 300 people present on Sunday mornings and 200 on Sunday evenings. The Sunday School and Youth Group also continue to be well-attended and the number in the crèche is increasing. There continues to be a good number of families and individuals from various countries throughout the world.

There have been changes in the Staff team during 2009. Barry Douglas left at the end of August after two years during which a number of new initiatives began. We were delighted that Duncan Gibb agreed to continue as a Parish Worker for a second year; Duncan spends much of his time supporting and encouraging students and young adults. Angela Tudor joined the team, also as a Parish Worker, in August with particular responsibility for work amongst older people and also developing the involvement of the congregation in overseas mission. In addition, John Clibborn was appointed in August as Facilities Manager, incorporating his duties as Church Officer with responsibilities for day-to-day maintenance of the church building. Rosie McKie has continued as Church Administrator. The team is very ably led by the Minister, Dominic Smart.

Regular discussions with representatives of the different churches and fellowships that meet within the parish resulted in a number of joint ventures, including visitations of all the homes in the parish inviting residents to the Easter and Christmas services in the different churches. In addition a joint Holiday Club was held for a week in August 2009, attended in total by 83 children; there was a follow-up "Shorts and Shades" Party in October. A new venture in 2009 was an inter-church service held one Sunday evening in September; it was encouraging that this brought about 400 people together for worship.

Some members of the congregation continue to be involved in the inter-denominational Street Pastors initiative, the project set up in conjunction with Grampian Police and Aberdeen City Council with the aim of creating a safer city centre as a result of providing care for men and women who find themselves in vulnerable situations late at night. Street Pastors use the church premises as a base for their work late on Friday and Saturday nights. The premises are also used by other like-minded organisations.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2009**

In summary, the ministry has continued to be based on bible teaching and prayer with the church increasingly becoming a mission-shaped church. Sunday worship aims to be relevant and contemporary, seeking to meet the needs of an increasingly diverse congregation.

## **Financial Review**

As a church we are thankful to God for His provision throughout another year.

The income is primarily from the congregation. It is recorded (standing orders, FWO envelopes, "yellow" gift aid envelopes, cheques, and other identified giving) which may be subject to Gift Aid or by cash donations on Sundays and at other occasions.

An unexpected final payment was received from the estate of Elsie Hay.

The poor state of bank interest rates has resulted in a significant decrease in this area.

All payments for Ministry and Mission and other dues to the Church of Scotland have been fully paid.

The income to unrestricted funds was 98% used in normal expenses but the income to Restricted Funds was not sufficient for the expenditure by 14%. This was primarily due to work on the church where £14,000 was used from the Fabric Project Fund. These combined give a small decrease in the total funds, less than 1%. Some fabric work was brought forward to this year to take advantage of the 15% VAT.

The Ministry Team Fund is over reserve however there have been several staff changes: the Minister Associate resigning; a new Parish Work appointed; and the Church Officer position replaced by a Facilities Manager (part funded from this fund). Due to these changes the amount is not considered an issue.

A private loan, previously for the Renovations Project, has continued to be lodged with the church, subject to repayment at a month's notice, with the interest assigned by the lender for the Fabric Project Fund.

Several special appeals have been made in addition to the normal giving and these are itemised in Note 15.

The Statement of Financial Activities and Balance Sheet show that the income is being used to fulfil the objectives of the church and, under God, facilitating future expansion of His work in the city centre and parish.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2009**

#### **Reserves Policy**

The church holds reserves in two specific areas where it may have significant and unexpected requests for payments: Fabric Purposes and Ministry Team.

Fabric Purposes, the care of the church, halls and manse, can make use of all unrestricted funds (Fabric Fund, General Reserve and General Fund) and restricted Fabric Project Fund. A reserve of about £150K is required.

The Ministry Team are those staff additional to the Minister, Organist, Church Officer (to July 2009) and Administrator (normal duties 8/18<sup>th</sup>). The fund was initiated in 2007 with the appointment of a Ministry Associate being made in 2007 followed by an Administrator (10/18<sup>th</sup>) and Parish Worker in 2008. The Ministry Associate resigned in August 2009. A second Parish Worker was appointed in August 2009. The Church Officer was appointed as Facilities Manager from August 2009 expanding the former job; this is part funded from the Ministry Team Fund. As there are many regular donors to the Ministry Team Fund a reserve of about £20K is considered adequate.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2009**

**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,

Andrew Shere  
Clerk to the Deacons Court

**Date:** \_\_\_\_\_

**Gilcomston South Church  
SC 013916**

**Independent Examiner's Report to the Trustees of Gilcomston South Church of Scotland,  
Aberdeen**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2009 which are set out on pages 9 to 20.

**Respective responsibilities of trustees and examiner**

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

The charity trustees consider that the audit requirement of Regulation 10(1) (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. 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, 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.

**Date:** \_\_\_\_\_

Dugald MacPherson MA CA  
of Campbell Dallas LLP  
Chartered Accountants & Registered Auditors  
10 Carden Place, Aberdeen AB10 1UR

## Statement of Financial Activities

<u>Year ended 31 December 2009</u>	Note	Unrestricted Funds 2009	Restricted Funds 2009	Total 2009	Total 2008
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	1	196,031	76,424	272,455	335,515
Activities for generating funds	2	0	0	0	0
Investment income	3	442	1,417	1,859	15,802
<b>Incoming resources from charitable activities</b>	4				
<b>Other incoming resources</b>		2,605	0	2,605	3,584
<b><u>Total Incoming Resources</u></b>		<u>199,078</u>	<u>77,841</u>	<u>276,919</u>	<u>354,901</u>
<b><u>Resources Expended</u></b>					
Costs of generating funds	5	121	0	121	308
Charitable activities		193,134	88,732	241,866	276,872
Governance costs		2,350	0	2,350	2,300
<b><u>Total Resources Expended</u></b>		<u>195,605</u>	<u>88,732</u>	<u>284,337</u>	<u>279,480</u>
<b>Net incoming/outgoing resources before transfers</b>		3,473	(10,891)	(7,418)	75,421
<b>Transfers between funds</b>		0	0	0	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>		<u>3,473</u>	<u>(10,891)</u>	<u>(7,418)</u>	<u>75,421</u>
Gain/Loss on revaluation of investments		0	508	508	(1,841)
Appreciation on Manse			0	0	100,000
<b>Net movement in funds</b>		3,473	(10,383)	(6,910)	173,580
<b>Total funds brought forward</b>		130,861	713,314	844,175	670,595
<b><u>Total funds carried forward</u></b>		<u>134,334</u>	<u>702,931</u>	<u>837,265</u>	<u>844,175</u>

## Balance Sheet

### At 31 December 2009

	<u>Note</u>	2009		2008	
<b>Fixed Assets</b>					
Tangible Fixed assets	<b>8</b>		525,000		525,000
Investments	<b>9</b>		<u>6,167</u>		<u>5,659</u>
			<u>531,167</u>		<u>530,659</u>
<b>Current Assets</b>					
Debtors	<b>10</b>	21,896		22,421	
Prepayments	<b>11</b>	3,364		3,137	
Bank and cash		<u>388,381</u>	413,641	<u>395,908</u>	421,466
<b>Creditors</b>					
Falling due within one year	<b>12</b>	<u>(107,543)</u>	<u>(107,543)</u>	<u>(107,950)</u>	<u>(107,950)</u>
<b>Net Current Assets</b>					
			306,098		313,516
<b>Net Assets</b>					
			<u>837,265</u>		<u>844,175</u>
<b>Unrestricted Funds</b>					
General fund	<b>13</b>	17,885		14,807	
Designated funds		<u>116,449</u>	134,334	<u>116,054</u>	130,861
<b>Restricted Funds</b>					
	<b>13</b>		702,931		713,314
<b>Total Funds</b>					
			<u>837,265</u>		<u>844,175</u>

The accounts were approved by the Trustees at the Deacons Court on \_\_\_\_\_  
For and on behalf of the Trustees

\_\_\_\_\_  
Clerk to Deacons Court

\_\_\_\_\_  
Treasurer

# Gilcomston South 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.

### **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).

The charity has taken advantage of this relating to small entity reports not to present a Cash Funds Flow Statement.

### **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 there from 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. Legacies are accounted for when received.

### **Resources expended**

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

## Gilcomston South Church

### Accounting Policies (continued)

#### 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 local Trustees and, from June 2008 to November 2009, Gilcomston Den (formerly Denburn Church Hall) 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 prior to 2007 and those since having a value to the charity of less than £10,000 in one year are not 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:

#### Buildings:

**Church and hall** built in 1868, B listed: is owned by the local trustees but by its nature has no known value.

**Manse:** this is kept in line with the sale value of nearby similar properties and the average for the area as given by [www.aspc.co.uk](http://www.aspc.co.uk)

**Gilcomston Den:** is owned by the Church of Scotland General Trustees but by its nature has no known value. (to November 2009)

#### 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

Gilcomston South 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 2009

	Unrestricted Funds 2009	Restricted Funds 2009	Total 2009	2008
<b>1 Voluntary income</b>				
Offerings/Donations	154,747	57,001	211,748	220,947
Tax recovered on Gift Aid	30,199	12,014	42,213	43,495
Legacies	676	0	676	55,000
Income from Trusts	0	7,400	7,400	6,400
Royalties	0	9	9	7
Income against specific expenditure:				
Gift Aid recovered	-	-	-	213
Salaries	75	0	75	90
Heating and Lighting	1,595	0	1,595	1,244
Outreach	3,312	0	3,312	3,794
Youth	237	0	237	-
Holiday Club	804	0	804	-
Copying	38	0	38	13
Congregational Record	1,425	0	1,425	1,009
Bookstall	1,512	0	1,512	1,583
Recording	1,123	0	1,123	1,451
Grant (Env. Survey)	-	-	-	71
Other Expenses	288	0	288	198
	<b>196,031</b>	<b>76,424</b>	<b>272,455</b>	<b>335,515</b>
<b>2 Activities for Generating Funds</b>				
Regular Fundraising Events	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3 Investment income</b>				
Deposit interest	395	1,012	1,407	15,008
Dividends received	0	390	390	416
Bank interest	7	15	22	32
Gift Aid interest	40	0	40	346
	<b>442</b>	<b>1,417</b>	<b>1,859</b>	<b>15,802</b>
<b>Incoming Resources from</b>				
<b>4 Charitable Activities</b>				
Use of Premises	2,605	0	2,605	3,584
	<b>2,605</b>	<b>0</b>	<b>2,605</b>	<b>3,584</b>

**Notes forming part of the financial statements  
for the year ended 31 December 2009**

	Unrestricted Funds 2009	Restricted Funds 2009	Total 2009	2008
<b>5 Analysis of Resources Expended</b>				
<b>5.1 Cost of Generating Funds</b>				
Offering Envelopes	121	0	121	308
	<b>121</b>	<b>0</b>	<b>121</b>	<b>308</b>
<b>5.2 Charitable Activities</b>				
<b>National Ministry and Mission</b>				
Ministries and Mission	88,715	0	88,715	81,390
Presbytery Dues	1,345	0	1,345	1,160
	<b>90,060</b>	<b>0</b>	<b>90,060</b>	<b>82,550</b>
<b>Local Staffing Costs</b>				
Voluntary Additional Stipend and Employers N.I.	1,348	0	1,348	2,363
Minister's Travel Expenses	5,985	0	5,985	6,268
Minister's Telephone & Other Expenses	2,716	0	2,716	6,867
Pulpit Supply	635	0	635	460
Other Salaries				
Organists	2,850	0	2,850	2,996
Church Officer/Facilities Manager	2,916	3,001	5,917	2,500
Administrator	8,222	10,278	18,500	14,894
Ministry Associate	0	21,843	21,843	30,000
Parish Worker (DG)	0	12,375	12,375	4,375
Parish Worker (AT)	0	4,167	4,167	-
Employers NI	796	4,482	5,278	4,627
Employers Pension Contrib.	0	875	875	1,146
Ministry Team Travel	0	770	770	1,058
Ministry Team Expenses	0	1,363	1,363	1,811
Office Expenses	5,753	723	6,476	3,827
	<b>31,221</b>	<b>59,877</b>	<b>91,098</b>	<b>83,192</b>
<b>Building Costs</b>				
Church Fabric	4,062	14,000	18,062	5,872
Heating and Lighting	11,256	0	11,256	14,312
Gilcomston Den Fabric	972	0	972	7,524
Insurance	6,181	0	6,181	4,231
Manse Fabric	7,915	0	7,915	8,119
Manse Council Tax	2,704	0	2,704	2,677
	<b>33,090</b>	<b>14,000</b>	<b>47,090</b>	<b>42,735</b>

**Notes forming part of the financial statements  
for the year ended 31 December 2009**

5.2	Continued	<b>Unrestricted Funds 2009</b>	<b>Restricted Funds 2009</b>	<b>Total 2009</b>	<b>2008</b>
	<b>Other Local Costs</b>				
	Donations	16,864	14,532	31,396	45,143
	Outreach	6,780	0	6,780	7,503
	Music	1,822	0	1,822	1,522
	Children and Youth	1,040	170	1,210	1,525
	Congregational Record	3,726	0	3,726	3,636
	Bookstall	1,922	0	1,922	1,917
	Copying	1,979	0	1,979	1,837
	Recording Service	2,372	0	2,372	1,554
	Other Expenses	2,258	153	2,411	3,758
		<u>38,763</u>	<u>14,855</u>	<u>53,618</u>	<u>68,395</u>
	<b>5.2 Total</b>	<u>193,134</u>	<u>88,732</u>	<u>281,866</u>	<u>276,872</u>
	<b>5.3 Governance Costs</b>				
	Independent Examiner's Fee	2,350	0	2,350	2,300
		<u>2,350</u>	<u>0</u>	<u>2,350</u>	<u>2,300</u>
	<b>Note 5 Total</b>	<u>195,605</u>	<u>88,732</u>	<u>284,337</u>	<u>279,480</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 2009**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
<b>6 Staff costs and numbers</b>		
Salaries and wages	65,652	54,765
Social security costs	5,278	4,627
Employer's Pension Contrib.	875	1,146
<b>Total</b>	<u><u><b>71,805</b></u></u>	<u><u><b>60,538</b></u></u>

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

	<b>2009</b>	<b>2008</b>
	<b>Number</b>	<b>Number</b>
Ministerial support	2	2
Administration	1	1
Music staff	1	1
Premises maintenance	1	1
	<u><u><b>5</b></u></u>	<u><u><b>5</b></u></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, and after, 10 years) £30,426.

There are no employees who are classified as high paid staff earning greater than £60,000.

**7 Trustee Remuneration and Related Party Transactions**

In addition Rev D. Dominic Smart who is a moderator of the Kirk Session received £10,037 (Voluntary Additional Stipend, Travel expenses and Council tax); Mr Andrew Bruce who is a member of the Kirk Session received £2,550 for providing his services as organist during the year; Mr John Clibborn who is a member of the Kirk Session received £5,917 for providing his services as Church Officer and, from August 2009, Facilities Manager; Mrs R. McKie who is related to a member of the Kirk Session received £18,500 for providing her services as Administrator; Mrs A. Tudor who is related to a member of the Deacons Court received £4,167; and three people related to elders received £153 for work on Rev William Still sermons.

**Notes forming part of the financial statements  
for the year ended 31 December 2009**

**8 Tangible Fixed  
Assets**

	<b>Buildings</b>	<b>Total</b>
<b>Cost</b>		
At 1 January 2009	525,000	525,000
Additions	0	0
Disposals	0	0
At 31 December 2009	<u>525,000</u>	<u>525,000</u>
<b>Revaluation to Market Value</b>	0	0
	<u>0</u>	<u>0</u>
 <b>Net Book Value</b>		
At 31 December 2009	525,000	525,000
At 31 December 2008	525,000	525,000

**9 Investments**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Market value at 31 December 2008	5,659	7,500
Unrealised gain / (loss) on investments	508	(1,841)
Market value at 31 December 2009	<u>6,167</u>	<u>5,659</u>
 Investments at cost	<u>7,667</u>	<u>7,667</u>

The following investments are held:

**Church of Scotland Investors Trust**

**Growth**

Benevolent	1,364	1,224
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**Income**

Benevolent	3,356	3,098
Harper Prize	451	417
Jack Cruickshank Trust	996	920
	<u>6,167</u>	<u>5,659</u>

**Notes forming part of the financial statements  
For the year ended 31 December 2009**

**10 Debtors**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Cameron Trust	-	2,000
Donations (Appeals)	670	185
Gift Aid Tax Refund Due	21,225	20,236
Interest	1	-
	<u>21,896</u>	<u>22,421</u>

**11 Prepayments**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Council Tax	403	403
Insurance	1,537	1,910
Music (License)	323	318
Sanitary Disposal	277	283
Conference Booking	475	-
Minister's Car Insurance	349	223
	<u>3,364</u>	<u>3,137</u>

**12 Creditors**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Heating and Lighting	1,299	2,609
Outreach	-	158
Credit Card	443	-
Donations (Appeals)	3,065	2,497
Loan repayable at one month's notice	100,386	100,386
Independent Examiner	2,350	2,300
	<u>107,543</u>	<u>107,950</u>

**13 Analysis of Net Assets Between Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets			525,000	525,000
Investments			6,167	6,167
Current Assets	3,945	116,449	267,987	388,381
Debtors	15,143		6,753	21,896
Prepayments	2,889		475	3,364
Current Liabilities	<u>(4,092)</u>		<u>(103,451)</u>	<u>(107,543)</u>
<b>Net assets at 31 Dec 2009</b>	<u><b>17,885</b></u>	<u><b>116,449</b></u>	<u><b>702,931</b></u>	<u><b>837,265</b></u>

**Notes forming part of the financial statements  
For the year ended 31 December 2009**

**14 Movements in Funds**

	<b>At 1st January 2009</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>At 31st December 2009</b>
<b>Restricted funds</b>					
Mission	2,846	5,370	2,200		6,016
Benevolent	14,007	8,122	4,350		17,779
Fabric Projects	91,716	3,056	14,000		80,772
Ministry Team	57,530	53,663	59,877		51,316
Sunday School	9	278	280		7
William Still	20,786	89	153		20,722
Young Persons	817	67	0		884
Crèche	603	2	170		435
Appeals	0	7,702	7,702		0
Manse	525,000	0	0		525,000
	<u>713,314</u>	<u>78,349</u>	<u>88,732</u>	<u>0</u>	<u>702,931</u>
<b>Unrestricted funds</b>					
Fabric Fund	99,690	356			100,046
General Reserve	16,364	39			16,403
General Fund	14,807	198,683	195,605		17,885
	<u>130,861</u>	<u>199,078</u>	<u>195,605</u>	<u>0</u>	<u>134,334</u>
<b>Total funds</b>	<u><u>844,175</u></u>	<u><u>277,427</u></u>	<u><u>284,337</u></u>	<u><u>0</u></u>	<u><u>837,265</u></u>

The church has no Endowment Funds.

## Notes forming part of the financial statements

### For the year ended 31 December 2009

#### 14ctd Purposes of Restricted Funds

**Mission Fund:** For donations to those who are eligible as per Deacons Court policy and primarily to those on overseas missionary service

**Benevolent Fund:** This receives donations from the Cameron Trust and the Jack Haddow Mortification Trust specifically for the poor of the parish of Gilcomston.

**Fabric Project Fund:** This is for donations specifically for Fabric Purposes and can be used with unrestricted funds for fabric matters.

**Ministry Team:** This is for the support of the work of the Ministry Team and in 2009 is the Ministry Associate (part year), Administrator, two Parish Workers and Facilities Manager.

**Sunday School:** This is primarily for the support of external Christian work as specified by the Sunday School.

**William Still:** this is a gift to progress making available the works of Rev W. Still, the previous minister.

**Young Persons:** For specific purposes relating to the young people of the church.

**Crèche:** For the provision of the crèche.

**Appeals:** Special appeals made to the congregation for specific issues (see Note 15).

**Manse:** A fund to show the market value of the manse.

#### Purposes of Designated Funds

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

**General Reserve:** The Trustees have set aside funds as a reserve to cover cash flow in the congregational account but they may be used for any other purposes as required.

#### 15 Appeals

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Christmas Appeal	2,866	2,113
Christian Aid	154	91
Aberdeen CUs	742	640
Pastor Cesar Lagrimas	3,940	4,128
D. Smart 10 <sup>th</sup> Anniversary	-	7,475
Watoto Choir	-	3,461
China Earthquake	-	1,071
Burma Appeal	-	100
	<b>7,702</b>	<b>19,079</b>

#### 16 Ultimate Controlling Party

The trustees consider there to be no ultimate controlling party.