

**CADDER PARISH CHURCH OF SCOTLAND
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2014**

Charity Number SC015193

Congregation No: 160846

CADDER PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

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CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2014

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Cadder Parish Church of Scotland

Charity registration number SC015193

Congregation number 160846

Principal office The Manse
231 Kirkintilloch Road
Bishopbriggs
Glasgow
G64 2JB

OSCR Contact address 95 Brakenbrae Avenue
Bishopbriggs
Glasgow
G64 2DU

The trustees

The trustees who served the charity during the period were as follows:

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

Robert Andrews
Neil Bell
Walter Bell
Margaret Brown (ceased 30 Nov 2014)
Ann Budd
Paddy Burnett
Robert S Burnett
Margaret Burniston
Helen Caldwell (ceased 21 May 2014)
William Carmichael
Ian Caven
Anna Cheyne
David Cook (resigned 21 Dec 2014)
Gillian Crompton
Stephen Crompton
William Crompton
Margaret Dundas
Louise Finch
Ian Findlay
David Fleming
Alex Garvie
Jane Garvie
William Gilchrist
Dr Jane Gray (ceased 20 Jul 2014)
Rose Guild
Sandra Hogg
Janice Inglis
William Inglis
Joseph Irvine
Aileen Jilks
Brian Jilks
James Johnstone
Janet Johnstone
Andrew Kerr
Elspeth Kerr
Susan Kerr
Colin Kirkwood
Dianne Kurth
Alison Little
Richard Love
George McCallum (ceased 15 Dec 2014)
Morag McCulloch
Moir MacFadyen
Gordon McNally
James McNally
Marjory McNally
Dr William McInnes
Mary MacKenzie
John McKinlay
Eleanor McLean
Jean McLean

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

Jean McLean
Brian MacLeod
Grant MacPherson
Osborne Malcolm
Campbell Martin
Pat Marwick
Gillian Melvin
Stephen Mitchell
Jacqui Muir
James Muir
Mhorag Murphy
Margaret Neely
Dr Ronald Patterson
John Peden
Morag Peoples
Gary Pews
Alistair Phillips
Juanita Platt
Sandra Raynes
George Redpath
Margaret Redpath
John J Ritchie
Archibald Shaw
William Shepherdson (resigned 27 Feb 2014)
Elizabeth Simpson
Shona Smart
Marjory Tweedie
Ronald Tweedie
Irene Walker
Ronald Watson
Ian Watt
Elaine Whitefoot
Chris Whitesmith
Margaret Young

Principal Office Bearers (who are also Trustees and members of the Kirk Session)

Minister: Rev Graham Finch
Session Clerk: Ian Watt
Church Treasurers: David Watson and Robert Andrews

Independent examiner Mark Mulholland FCCA

Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow
G2 7HF

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church is administered in accordance with the terms of the Quoad Omnia Constitution.

Recruitment and Appointment of Trustees

New Elders are appointed at the invitation of the Kirk Session following a period of training in the duties and responsibilities that they will undertake as Elders and as Trustees. This process normally involves three sessions of about 90 minutes. Members of the congregation are given the right to object to the appointment of anyone nominated for the Eldership.

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 appropriate gifts and skills. Ongoing training in the role and responsibilities of Elders is undertaken from time to time at Kirk Session meetings and regular invitations are issued to Elder-training events organised at Presbytery and national level. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session meets ten times during the year and is responsible for both spiritual and temporal matters. It is chaired by the Minister. It receives reports from the following teams:

Adult Education and Care

Mission

Property

Shops

Stewardship and Finance

World Church

Worship

Youth

The Conveners' Team, which is made up of all the team leaders, three members appointed by the Kirk Session, the Session Clerk and Moderator, meets before Session meetings to prepare the agenda.

Risk Assessment

The Kirk Session has reviewed and considered the major risk to which the Church is exposed covering personnel, the infrastructure, child abuse and financial aspects and is satisfied that such risks are manageable having considered the systems and processes in place. In 2013, Aileen Jilks was appointed as Food Hygiene Coordinator and she has offered helpful advice and support to organisations in this area. During 2014, Bill McInnes agreed to monitor our Risk assessment.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 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 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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Cadder Church holds services of worship each Sunday morning with a monthly evening communion service. Sunday School ('Cadder Kids') meets on Sunday mornings during school terms and alternative provision is made for children at other times of the year. A Breakfast Club is held for young teenagers.

Boys' and Girls' Brigades provide activities for children and young people from 5 - 18 on weeknights. In August 2014, Gary Pews began work as a part-time Children and Families Worker and has been active in building links between the Brigades and other church groups.

There is a Men's Club and a Guild which provide meetings for educational and recreational purposes. There is also a Badminton Club. The Choir prepares music for Sunday worship and the Music Club gives regular concerts in Bishopbriggs and further afield.

The Coffee Shop and Fair Trade Shop are open five days a week.

Our halls are also used regularly by Bishopbriggs Village Nursery (five mornings a week), the Jack and Jill mothers and toddlers group (three mornings a week), Alcoholics Anonymous, Al-Anon and a number of dance and fitness classes and also by other groups on an occasional basis. The North Hall continues to attract outside groups.

First Monday is a monthly social gathering on a Monday afternoon in our North Hall with a different craft activity available each month. Numbers have increased to around 80, a significant number from outwith the congregation. This group continues to thrive and be appreciated.

The Church participates fully in Bishopbriggs Churches Together. We are also part of a Parish Grouping with Springfield Cambridge and Kenmure Churches of Scotland. The new Glasgow Presbytery Plan has required us to engage in conversations with a view to including Colston Wellpark in the grouping; work on this began in Autumn 2013 and led to positive votes in all four congregations in late November with Presbytery approving the Grouping in December 2014 and appointing Rev Graham Finch as Interim Moderator of Colston Wellpark.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

ACHIEVEMENTS AND PERFORMANCE

The Social Committee is active and has arranged social activities during 2014, including film nights which have been attended by members and non-members.

The General, Fabric, Legacy and Organ Funds of the Church were the only Funds holding investments during 2014. During the year net gains on revaluation arose on the investments amounting to £2,280. The market value of the investments at 31 December 2014 was £61,124. It is the policy to restrict investments to the Church of Scotland Investors Trust Growth Fund.

The Church in common with many others is dependent on the committed giving of its members recognising that expenditure continues to increase and relies on the acknowledgement of this fact by its members.

During 2014 the Church received legacies from the Estate of the late Dr Jane Gray Margaret Brown of this Church. The Kirk Session are giving thought as to how best the legacies can be utilised.

Ministry Personnel: Rev Brian Casey successfully completed his probationary placement in April and is now minister of Springburn Parish Church. Mrs Susie Forsyth left the part-time Children and Families Worker post in April for family reasons and has been replaced by Gary Pews, an elder and trustee. Rev Graham Finch continues as minister.

In addition, Gordon McNally, one of our elders, continues to serve neighbouring congregations as a reader.

Serving the Community: During 2014 there were 6 baptisms (compared with four in 2013). Three were adults, one took place in Low Moss prison and was conducted by the prison chaplain, the other two were conducted by the minister in the Southern General hospital. There was one wedding (the same as 2013) and 30 funerals (the same as 2013). Ten of these were in respect of non-members. We also held our eighth annual Rosemary Service, an opportunity for all who have experienced bereavement to come together for remembering, reflection and prayer.

The Church also continues to make its premises available at reasonable rental costs to a range of community groups.

Members of the congregation serve as volunteers in Low Moss Prison and we have been regularly involved with the Sunday morning service there throughout 2014, sharing this responsibility with other local churches.

The Coffee Shop continues to be very busy and provides an important meeting place for the community. Christine Cassidy has continued to ensure that high standards of food hygiene are achieved. The Fairtrade Shop promotes the use of fairly-traded goods and also offers items from a variety of charities for sale. During 2014, Louise Finch took on the running of the shop and it now also sells a range of Christian books provided on a sale or return basis by the Faith Mission Bookshop in Glasgow.

Support for other charities: As part of its witness and service, the Church supports a number of other kinds of charitable work. The following list is illustrative rather than exhaustive:

The Girls' Brigade for Children in Need and Cancer Support Scotland.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

The Guild continues its support of national projects.

The Harvest Appeal involved raising funds for Save the Children's Emergency Food Baskets campaign and also provided non-perishable food items for the Lodging House Mission in Glasgow as well as donations enabling us to donate £100 to the Lodging House Mission.

Toilet Bags and Christmas gifts were donated for East Dunbartonshire Women's Refuge and the work begun with Christian Action on Housing in 2013 to provide starter packs for women leaving the refuge for their own accommodation continued in 2014 with suitable storage premises being found in Lennoxton. This project will seek charitable status on its own in 2015.

Over 70 shoeboxes were filled for Operation Christmas Child.

Weekly collections of food have been made at church and in the South Hall for the Greater Maryhill Foodbank.

Members of the congregation participated in the annual door-to-door collection for Christian Aid Week.

£2,441 from the proceeds of the Coffee Shop was shared among Bishopbriggs Churches Together, Maggie's Glasgow, Dementia Scotland and Medecins Sans Frontieres with the balance going to the general fund.

RNLI (£310 compared to £522 in 2013), Lodging House Mission (£140 compared to £239 in 2013), Save the Children (£244 compared to £233 in 2013) benefited from the sale of cards and gifts in the Church shop.

Education and Care: There have been several opportunities for our members to gather together to develop their faith and understanding, including early morning breakfast studies in Lent. The Christianity Explored course was completed early in 2014. There was also a series of three Bible studies in November in which around 20 people participated. Our missionary partner, Helen Scott, has also corresponded regularly until she left her post in October.

A prayer table has been set up in the South Hall Chapel which all visitors to the hall are invited to use.

After several years of work, the congregation was recognized as an Eco-congregation three years ago. Work on this has continued; a regular slot in the monthly Gazette has kept our members up to date with Eco issues and we have continued to collect mobile phones, spectacles and computer cartridges for recycling. The enhancement of the graveyard is also ongoing. We have taken steps to monitor and reduce our carbon footprint. An open-air service to celebrate the beauty of the earth was held in June and the congregation participated in Creation Time on all four Sundays in September.

The Church website has been totally overhauled and is now managed by Mr Ian Budd. In addition, the church now has a Facebook page to add to its online presence and to help communication with both members and non-members. Use of this has been increased during 2014.

A team of visitors make regular calls on the housebound and elderly in addition to the visits of ministers and elders. Flowers are distributed after church on Sundays and at Harvest, almost 70 baskets of flowers were sent out.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

Working with others: Cadder has shared in the celebration of the Week of Prayer for Christian Unity, the World Day of Prayer and Holy week with our partner churches in Bishopbriggs Churches Together.

Members participate in the activities of Kenmure Ramblers, a walking group which began in Kenmure Church.

The Parish Grouping continued joint services on Pentecost Sunday, after the shared holiday club in August and on Christmas Day. Members of Colston Wellpark attend the last of these for the first time. These were all well-supported.

Opening Doors: We again participated in Doors Open Day this year when, in addition to other visitors, we had the pleasure of welcoming a pilgrimage party from Paisley Abbey. The church was also open during the Thomas Muir Festival to share something of its history and its windows. Participation in the festival also included an evening concert and two stained-glass workshops run by a team from East Dunbartonshire Council. We have welcomed several school classes to the church also to allow them to engage with its story, its art and its place in the community.

We continued to develop all-age worship Sundays in partnership with the Brigades and Cadder Kids, encouraging young people actively to participate in planning and delivering worship.

The Kirk Session Teams have continued to monitor and revise their 5-year plans indicating their priorities for the coming years.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014

FINANCIAL REVIEW

The principal ongoing sources of income are offerings given in various ways. The total thereof for 2014 was £117,895 which compares with the total for 2013 of £118,745 which is a decrease of £850 (0.8%). Members are encouraged to make use of the weekly offering scheme and where appropriate the Gift Aid scheme. Income tax of £27,802 has been partly recovered from H M Revenue & Customs and application is being made for the balance.

Sunday Teas and Coffees gave rise to a total being received of £2,245. This sum has been transferred to the Fabric Fund.

The Fairtrade shop continues in the South Hall. The turnover for 2014 was £5,658 which in 2013 was £3,980. The surplus achieved of £519 has been transferred to the Coffee Shop Fund and distributed as part of that Fund.

The Coffee Shop continues to be operated and the surplus for the year to 31 December 2014 was £2,441 as against £4,531 for 2013. This surplus together with the surplus arising on the Fair Trade Shop has been distributed as follows - £200 to Bishopbriggs Churches Together, £702 to the General Fund and £513 to each of three good causes.

The General Fund of the Church increased by £5,707 during 2014 with the balance at 31 December 2014 being £329,554. This sum includes tangible fixed assets of £214,029, the main item therein being the North Hall property having a book value of £211,227 at 31 December 2014.

Reserves Policy

It is the Trustees' policy to budget annually with a view to ensuring as far as possible that income at least exceeds expenditure. It is not the intention of the Trustees to build up significant assets but to make use of funds ingathered to further the objects of the church.

The reserves of the Church are held to provide for the ongoing work of the Church for the short term future at least, to finance short term additional expenditure and to meet repairs and redecoration costs which cannot be met from current income. The members are aware that the buildings of the Church are mainly old buildings which require regular maintenance. The Coffee Shop Fund stands at nil (2013 - £6,186) at December 2014. £6,186 was transferred to the Kitchen Refurbishment Fund.

The funds remaining with the General Trustees of the Church of Scotland as at 31 December 2014 stand at £12,848 as per Note 22.

The Trustees consider that the level of reserves maintained is appropriate to the present circumstances of the Church.

At 31 December 2014 the Church held unrestricted funds of £394,165. The amounts held in Restricted Funds and Unrestricted Funds are shown below.

CADDER PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2014


| | 2014 | 2013 |
|-----------------------------|---------|---------|
| | £ | £ |
| Restricted Funds | | |
| Thomas Muir Window Appeal | 2,094 | 1,494 |
| Sunday School | 528 | 293 |
| Guild | 1,466 | 1,415 |
| Parish Grouping | 1,018 | 1,182 |
| Kitchen Refurbishment | 15,221 | 0 |
| Unrestricted Funds | | |
| General Fund | 329,554 | 323,847 |
| Designated Legacy Fund | 23,117 | 10,300 |
| Designated Eco Fund | 778 | 761 |
| Designated Fabric Fund | 15,835 | 10,000 |
| Designated Organ Fund | 23,871 | 22,420 |
| Designated Hospitality Fund | 1,010 | 1,010 |
| Designated Coffee Shop Fund | 0 | 6,186 |

PLANS FOR FUTURE PERIODS

INDEPENDENT EXAMINER

Mark Mulholland has been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the trustees



.....31/3/15.....

Ian Watt
Session Clerk

CADDER PARISH CHURCH OF SCOTLAND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CADDER PARISH CHURCH OF SCOTLAND

YEAR ENDED 31 DECEMBER 2014

I report on the accounts of the charity for the year ended 31 December 2014 which are set out on pages 12 to 26.

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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 the Regulation 11 of the 2006 Accounts Regulations. 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 the accounting requirements of 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.



Mark Mulholland FCCA
Partner

Alexander Sloan
Chartered Accountants
38 Cadogan Street
Glasgow
G2 7HF

5/5/15

CADDER PARISH CHURCH OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2014

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 173,607 | 5,834 | 179,441 | 171,176 |
| Activities for generating funds | 3 | 12,889 | – | 12,889 | 12,891 |
| Investment income | 4 | 2,522 | 1 | 2,523 | 1,922 |
| Incoming resources from charitable activities | 5 | <u>41,360</u> | <u>9,035</u> | <u>50,395</u> | <u>40,079</u> |
| TOTAL INCOMING RESOURCES | | <u>230,378</u> | <u>14,870</u> | <u>245,248</u> | <u>226,068</u> |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds: | | | | | |
| Costs of generating voluntary income | 6 | (133) | – | (133) | (135) |
| Charitable activities | 7/8 | (205,107) | (5,460) | (210,567) | (221,591) |
| Governance costs | 9 | <u>(1,244)</u> | <u>–</u> | <u>(1,244)</u> | <u>(1,152)</u> |
| TOTAL RESOURCES EXPENDED | | <u>(206,484)</u> | <u>(5,460)</u> | <u>(211,944)</u> | <u>(222,878)</u> |
| NET INCOMING RESOURCES BEFORE TRANSFERS | | | | | |
| Transfer between funds | 10 | <u>23,894</u> | <u>9,410</u> | <u>33,304</u> | <u>3,190</u> |
| | | <u>(6,533)</u> | <u>6,533</u> | <u>–</u> | <u>–</u> |
| NET INCOMING RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES | | | | | |
| OTHER RECOGNISED GAINS AND LOSSES | 13 | 17,361 | 15,943 | 33,304 | 3,190 |
| OTHER RECOGNISED GAINS AND LOSSES | | | | | |
| Gains/losses on revaluation of investments | | <u>2,280</u> | <u>–</u> | <u>2,280</u> | <u>7,112</u> |
| NET MOVEMENT IN FUNDS | | <u>19,641</u> | <u>15,943</u> | <u>35,584</u> | <u>10,302</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>374,524</u> | <u>4,384</u> | <u>378,908</u> | <u>368,606</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>394,165</u> | <u>20,327</u> | <u>414,492</u> | <u>378,908</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore

The notes on pages 15 to 26 form part of these financial statements.

CADDER PARISH CHURCH OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 31 DECEMBER 2014

a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 26 form part of these financial statements.

CADDER PARISH CHURCH OF SCOTLAND

BALANCE SHEET

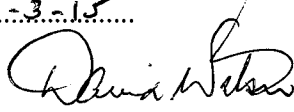
31 DECEMBER 2014

| | Note | 2014 £ | 2013 £ |
|---|------|-----------------------|-----------------------|
| FIXED ASSETS | | | |
| Tangible assets | 12 | 217,963 | 224,271 |
| Investments | 13 | <u>61,124</u> | <u>58,844</u> |
| | | 279,087 | 283,115 |
| CURRENT ASSETS | | | |
| Stocks | 14 | 1,129 | 1,035 |
| Debtors | 15 | 39,774 | 25,855 |
| Cash at bank and in hand | | <u>102,131</u> | <u>77,958</u> |
| | | 143,034 | 104,848 |
| CREDITORS: Amounts falling due within one year | 16 | <u>(7,629)</u> | <u>(9,055)</u> |
| NET CURRENT ASSETS | | 135,405 | 95,793 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>414,492</u> | <u>378,908</u> |
| NET ASSETS | | <u>414,492</u> | <u>378,908</u> |
| FUNDS | | | |
| Restricted income funds | 17 | 20,327 | 4,384 |
| Unrestricted income funds | 18 | <u>394,165</u> | <u>374,524</u> |
| TOTAL FUNDS | | <u>414,492</u> | <u>378,908</u> |

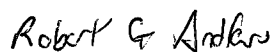
These financial statements were approved and signed by the member of the committee and authorised for issue on 31.12.15.....



Ian Watt
Session Clerk



David Watson
Joint Treasurer



Robert Andrews
Joint Treasurer

The notes on pages 15 to 26 form part of these financial statements.

CADDER PARISH CHURCH OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value, and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Fixed assets

All fixed assets are initially recorded at cost.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES *(continued)*

Incoming resources/Church Income

Donations and gifts in kind are brought into the financial statements at their market value to the charity. Voluntary income including donations, gifts and legacies are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income from fundraising activities and from charitable activities is recognised when received. Income from investments is included in the year in which it is receivable.

Church Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

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. At present Cadder Parish Church has no endowment funds.

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.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the church and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. The South Halls, Kirkintilloch Road, Bishopbriggs, were gifted to the Kirk Session on behalf of Cadder Parish Church in 1896. This property has not been depreciated as its current value is considered to be significantly more than the value as at the date of the gift. The North Hall was purchased in November 2007. There are no current valuations available for the South Halls and the North Hall. 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 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. With the exception of the South Halls, 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

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES *(continued)*

useful lives:

| | |
|-------------------|----------|
| Freehold property | 50 years |
| Equipment | 5 years |

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Cadder 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.

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

2. VOLUNTARY INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations | | | | |
| WFO Scheme (Non Gift Aid) | 11,527 | - | 11,527 | 11,984 |
| WFO Scheme (Gift Aid) | 99,162 | - | 99,162 | 98,994 |
| Tax Recovered | 29,635 | - | 29,635 | 24,217 |
| Open Plate | 6,956 | - | 6,956 | 7,767 |
| Donations - General Funds | 2,234 | - | 2,234 | 1,949 |
| Donations - Others | 200 | - | 200 | - |
| Give as You Earn Offering | 250 | - | 250 | 211 |
| First Monday Donation | - | - | - | 500 |
| Cadder Music Club | 500 | - | 500 | 500 |
| Thomas Muir Window Appeal | - | 447 | 447 | 1,494 |
| Parish Grouping | - | 1,143 | 1,143 | 1,817 |
| Sunday School Collections | - | 15 | 15 | 25 |
| Badminton Donation | - | - | - | 100 |
| Legacies | 12,000 | - | 12,000 | - |
| Mens Club | 425 | - | 425 | 425 |
| Flowers | - | 208 | 208 | 140 |
| Coffee Shop Donations to Charities | 837 | - | 837 | 1,007 |
| Income from Church of Scotland | | | | |
| Endowment Fund | 1,269 | - | 1,269 | 1,269 |
| Eco Fund Income | 127 | - | 127 | 2,392 |
| Life And Work | 1,148 | - | 1,148 | 1,174 |
| Fabric Income | 7,337 | - | 7,337 | 10,969 |
| Guild Income | - | 4,021 | 4,021 | 4,173 |
| Misc Income | - | - | - | 69 |
| | <u>173,607</u> | <u>5,834</u> | <u>179,441</u> | <u>171,176</u> |

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Use of Premises | 10,443 | 10,443 | 10,787 |
| Social Activities | 2,446 | 2,446 | 2,104 |
| | <u>12,889</u> | <u>12,889</u> | <u>12,891</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

4. INVESTMENT INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from UK listed investments | 2,387 | – | 2,387 | 1,857 |
| Bank interest receivable | 56 | 1 | 57 | 65 |
| Other interest receivable | 79 | – | 79 | – |
| | <u>2,522</u> | <u>1</u> | <u>2,523</u> | <u>1,922</u> |

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|-----------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Weddings and funerals | 970 | – | 970 | 855 |
| Coffee Shop income | 34,732 | – | 34,732 | 35,244 |
| Shop income | 5,658 | – | 5,658 | 3,980 |
| Coffee Shop - Kitchen Fundraising | – | 9,035 | 9,035 | – |
| | <u>41,360</u> | <u>9,035</u> | <u>50,395</u> | <u>40,079</u> |

6. COSTS OF GENERATING VOLUNTARY INCOME

| | Unrestricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Giving envelopes | <u>133</u> | <u>133</u> | <u>135</u> |

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Charitable activities | 164,582 | 5,460 | 170,042 | 182,595 |
| Shop | 5,139 | – | 5,139 | 3,339 |
| Coffee Shop | 35,386 | – | 35,386 | 35,657 |
| | <u>205,107</u> | <u>5,460</u> | <u>210,567</u> | <u>221,591</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities undertaken directly | Total Funds 2014 | Total Funds 2013 |
|-----------------------|--------------------------------------|---------------------|---------------------|
| | £ | £ | £ |
| Charitable activities | 170,042 | 170,043 | 182,595 |
| Shop | 5,139 | 5,139 | 3,339 |
| Coffee Shop | 35,386 | 35,386 | 35,657 |
| | <u>210,567</u> | <u>210,568</u> | <u>221,591</u> |

9. GOVERNANCE COSTS

| | Unrestricted Funds | Total Funds 2014 | Total Funds 2013 |
|-----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Independent examiner's fees | 1,244 | 1,244 | 1,152 |

10. FUND TRANSFERS

- a) The Guild made a donation of £1,000 to the General Fund.
- b) The Designated Social Fund made a donation of £2,245 to the Designated Fabric Fund.
- c) The Designated Shop Fund transferred £519 to the Designated Coffee Shop Fund.
- d) The Flower Fund transferred £6 to the General Fund.
- e) The General Fund transferred £1,200 to the Sunday School.
- f) The General Fund transferred £1,663 to the Designated Fabric Fund.
- g) The General Fund transferred £153 to Thomas Muir Window Fund.
- h) The Designated Coffee Shop Fund transferred £6,186 to Kitchen Refurbishment.
- i) The Designated Coffee Shop Fund transferred £702 to the General Fund.

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

| | 2014 | 2013 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 27,928 | 23,645 |
| Social security costs | 420 | 1,293 |
| | <u>28,348</u> | <u>24,938</u> |

Particulars of employees:

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

| | 2014 | 2013 |
|-----------------------|----------|----------|
| | No | No |
| Number of other staff | <u>3</u> | <u>3</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

11. STAFF COSTS AND EMOLUMENTS *(continued)*

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employers contributions for national insurance, pension and housing and loan fund. Ministers' stipend 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 £25,607 and the maximum stipend (in the fifth and subsequent years) £31,469.

No employee received remuneration of more than £60,000 during the year (2013 - Nil).

12. TANGIBLE FIXED ASSETS

| | Freehold property £ | Equipment £ | Total £ |
|----------------------------|---------------------------|----------------|----------------|
| COST | | | |
| At 1 January 2014 | 246,400 | 17,065 | 263,465 |
| Additions | - | 2,180 | 2,180 |
| At 31 December 2014 | <u>246,400</u> | <u>19,245</u> | <u>265,645</u> |
| DEPRECIATION | | | |
| At 1 January 2014 | 30,265 | 8,929 | 39,194 |
| Charge for the year | 4,908 | 3,580 | 8,488 |
| At 31 December 2014 | <u>35,173</u> | <u>12,509</u> | <u>47,682</u> |
| NET BOOK VALUE | | | |
| At 31 December 2014 | <u>211,227</u> | <u>6,736</u> | <u>217,963</u> |
| At 31 December 2013 | <u>216,135</u> | <u>8,136</u> | <u>224,271</u> |

13. INVESTMENTS

Movement in market value

| | 2014 £ | 2013 £ |
|--|---------------|---------------|
| Market value at 1 January 2014 | 58,844 | 39,734 |
| Acquisitions at cost | - | 11,998 |
| Net gains on revaluations in the year ended 31 December 2014 | 2,280 | 7,112 |
| Market value at 31 December 2014 | <u>61,124</u> | <u>58,844</u> |
| Historical cost at 31 December 2014 | <u>45,008</u> | <u>45,008</u> |

Analysis of investments at 31 December 2014 between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2014 £ | Total Funds 2013 £ |
|--------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Other investments | | | | |
| Other UK Investments | <u>61,124</u> | <u>-</u> | <u>61,124</u> | <u>58,844</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

14. STOCKS

| | 2014 £ | 2013 £ |
|-------|--------------|--------------|
| Stock | <u>1,129</u> | <u>1,035</u> |

15. DEBTORS

| | 2014 £ | 2013 £ |
|----------------------------|---------------|---------------|
| Gift Aid - tax recoverable | 27,013 | 25,100 |
| Other debtors | 12,027 | 29 |
| Prepayments | 734 | 726 |
| | <u>39,774</u> | <u>25,855</u> |

16. CREDITORS: Amounts falling due within one year

| | 2014 £ | 2013 £ |
|-----------------|--------------|--------------|
| Other creditors | 5,740 | 5,610 |
| Accruals | 1,889 | 3,445 |
| | <u>7,629</u> | <u>9,055</u> |

17. RESTRICTED INCOME FUNDS

| | Balance at 1 Jan 2014 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance at 31 Dec 2014 £ |
|-----------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| Guild | 1,415 | 4,022 | (2,971) | (1,000) | 1,466 |
| Flower Fund | - | 208 | (202) | (6) | - |
| Sunday School | 293 | 15 | (980) | 1,200 | 528 |
| Thomas Muir | | | | | |
| Window Appeal | 1,494 | 447 | - | 153 | 2,094 |
| Parish Grouping | 1,182 | 1,143 | (1,307) | - | 1,018 |
| Kitchen | | | | | |
| Refurbishment | - | 9,035 | - | 6,186 | 15,221 |
| | <u>4,384</u> | <u>14,870</u> | <u>(5,460)</u> | <u>6,533</u> | <u>20,327</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

17. RESTRICTED INCOME FUNDS *(continued)*

| | |
|----------------------------------|--|
| Flower Fund | This is a Fund to provide flowers for display during services of worship. |
| Sunday School | This is a Fund to finance the workings of the Sunday School. |
| Guild | This represents the funds of the Guild. |
| Thomas Muir Window Appeal | This fund has been established in respect of the provision of a stained glass window to commemorate Thomas Muir. |
| Parish Grouping | This fund represents monies held by Cadder Parish Church on behalf of the Parish Grouping. |
| Kitchen Refurbishment | This fund is to finance the refurbishment of the South Hall Kitchen. |

18. UNRESTRICTED INCOME FUNDS

| | Balance at 1 Jan 2014 £ | Incoming resources £ | Outgoing resources £ | Gains and losses £ | Transfers | Balance at 31 Dec 2014 £ |
|-----------------------------|-------------------------------|----------------------------|----------------------------|--------------------------|----------------|--------------------------------|
| Designated Organ Fund | 22,420 | 742 | – | 709 | – | 23,871 |
| Designated Hospitality Fund | 1,010 | – | – | – | – | 1,010 |
| Designated Shop Fund | – | 5,658 | (5,139) | – | (519) | – |
| Designated Legacy Fund | 10,300 | 12,418 | – | 399 | – | 23,117 |
| Designated Eco Fund | 761 | 127 | (110) | – | – | 778 |
| Designated Fabric Fund | 10,000 | 7,890 | (6,491) | 528 | 3,908 | 15,835 |
| Designated Coffee Shop Fund | 6,186 | 35,569 | (35,386) | – | (6,369) | – |
| Designated Social Fund | – | 2,446 | (201) | – | (2,245) | – |
| General Funds | 323,847 | 165,528 | (159,157) | 644 | (1,308) | 329,554 |
| | <u>374,524</u> | <u>230,378</u> | <u>(206,484)</u> | <u>2,280</u> | <u>(6,533)</u> | <u>394,165</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible fixed assets £ | Investments £ | Net current assets £ | Total £ |
|---------------------------------|-------------------------------|------------------|----------------------------|------------|
| Restricted Income Funds | – | – | 20,327 | 20,327 |
| Unrestricted Income Funds | | | | |
| Designated Funds | 3,934 | 43,857 | 16,820 | 64,611 |
| General Funds | 214,029 | 17,267 | 98,258 | 329,554 |
| Total unrestricted income funds | 217,963 | 61,124 | 115,078 | 394,165 |
| Total Funds | 217,963 | 61,124 | 135,405 | 414,492 |

20. RELATED PARTY TRANSACTIONS

During the year one Trustee, the Minister, received travelling expenses of £1,623 (2013 - £1,745) and telephone and other expenses of £661 (2013 - £390). Council tax was paid of £2,541 for the Manse (2013 - £2,629). Gary Pews a trustee of the charity was paid £5,325 as a youth worker for the church (2013 - nil).

21. COLLECTION FOR THIRD PARTIES - ALL CHARITIES

| | 2014 £ | 2013 £ |
|-------------------|--------------|--------------|
| Christian Aid | 2,678 | 2,297 |
| Farm Africa | – | 891 |
| Save the Children | 818 | – |
| HIV | 184 | – |
| | <u>3,680</u> | <u>3,188</u> |

22. FUNDS HELD ON BEHALF OF CADDER PARISH CHURCH OF SCOTLAND

In addition to the assets reflected in the foregoing Financial Statements there are sums held on behalf of Cadder Parish Church of Scotland by the General Trustees of the Church of Scotland. The movements in these funds are shown below. The balance remaining in the hands of the General Trustees of Scotland at 31 December 2014 is £12,848.

| | 2014 £ | 2013 £ |
|-----------------------------|---------------|---------------|
| Funds held at start of year | 12,775 | 12,639 |
| Interest added in year | 73 | 136 |
| | <u>12,848</u> | <u>12,775</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

23. DONATIONS - ALL CHARITIES

| | | 2014 £ | 2013 £ |
|--|----------|--------------|--------------|
| Glasgow Presbytery Lodging House Mission | SC017283 | 1,000 | 750 |
| Church of Scotland Missionary Work | SC011353 | — | 250 |
| | | <u>1,000</u> | <u>1,000</u> |

24. COFFEE SHOP - SURPLUS STATEMENT

| | | 2014 £ | 2013 £ |
|--------------------------------|----------|---------------|---------------|
| Sales | | 34,732 | 35,244 |
| Donations | | 837 | 1,007 |
| | | <u>35,569</u> | <u>36,251</u> |
| Purchases | | 10,346 | 11,307 |
| Sundries | | 1,256 | 753 |
| Wages | | 13,641 | 13,869 |
| Utensils | | 393 | 636 |
| Cleaning | | 6,032 | 4,388 |
| Repairs and Renewals | | 317 | 158 |
| Depreciation | | 1,662 | 1,250 |
| | | <u>33,647</u> | <u>32,361</u> |
| Transfer from Shop | | 519 | 641 |
| | | <u>2,441</u> | <u>4,531</u> |
| Allocated | | | |
| Bishopbriggs Churches Together | SC032990 | 200 | 200 |
| Transfer to General Fund | | 702 | 1,661 |
| Maggies Glasgow | SC024414 | 513 | |
| Dementia Scotland | SC022315 | 513 | |
| Medecins Sans Frontieres | 1026588 | 513 | |
| Friends of the Beatsons | SC023243 | | 890 |
| MS Scotland | SC041990 | | 890 |
| Red Cross | SC037738 | | 890 |
| | | <u>2,441</u> | <u>4,531</u> |

CADDER PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2014

Shop - Surplus Statement

| | 2014 | 2013 |
|-----------------|----------------|----------------|
| | £ | £ |
| Sales | 5,658 | 3,980 |
| Less: Purchases | <u>(5,139)</u> | <u>(3,339)</u> |
| | <u>519</u> | <u>641</u> |

CADDER PARISH CHURCH OF SCOTLAND
MANAGEMENT INFORMATION
YEAR ENDED 31 DECEMBER 2014

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 11.**

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | 2013 |
|--|----------------|----------------|
| | £ | £ |
| INCOMING RESOURCES | | |
| VOLUNTARY INCOME | | |
| WFO Scheme (Non Gift Aid) | 11,527 | 11,984 |
| WFO Scheme (Gift Aid) | 99,162 | 98,994 |
| Tax Recovered | 29,635 | 24,217 |
| Open Plate | 6,956 | 7,767 |
| Donations - General Funds | 2,234 | 1,949 |
| Donations - Others | 200 | - |
| Give as You Earn Offering | 250 | 211 |
| First Monday Donation | - | 500 |
| Cadder Music Club | 500 | 500 |
| Thomas Muir Window Appeal | 447 | 1,494 |
| Parish Grouping | 1,143 | 1,817 |
| Sunday School Collections | 15 | 25 |
| Badminton Donation | - | 100 |
| Legacies | 12,000 | - |
| Mens Club | 425 | 425 |
| Flowers | 208 | 140 |
| Coffee Shop Donations to Charities | 837 | 1,007 |
| Income from Church of Scotland Endowment Fund | 1,269 | 1,269 |
| Eco Fund Income | 127 | 2,392 |
| Life And Work | 1,148 | 1,174 |
| Fabric Income | 7,337 | 10,969 |
| Guild Income | 4,021 | 4,173 |
| Misc Income | - | 69 |
| | 179,441 | 171,176 |
| ACTIVITIES FOR GENERATING FUNDS | | |
| Use of Premises | 10,443 | 10,787 |
| Social Activities | 2,446 | 2,104 |
| | 12,889 | 12,891 |
| INVESTMENT INCOME | | |
| Income from UK listed investments | 2,387 | 1,857 |
| Bank interest receivable | 57 | 65 |
| Other interest receivable | 79 | - |
| | 2,523 | 1,922 |
| INCOMING RESOURCES FROM CHARITABLE ACTIVITIES | | |
| Weddings and funerals | 970 | 855 |
| Coffee Shop income | 34,732 | 35,244 |
| Shop income | 5,658 | 3,980 |
| Coffee Shop - Kitchen Fundraising | 9,035 | - |
| | 50,395 | 40,079 |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | 2013 |
|--------------------------------------|----------------|----------------|
| | £ | £ |
| TOTAL INCOMING RESOURCES | <u>245,248</u> | <u>226,068</u> |
| RESOURCES EXPENDED | | |
| COSTS OF GENERATING VOLUNTARY | | |
| INCOME | | |
| Giving envelopes | <u>133</u> | <u>135</u> |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | 2013 |
|-----------------------------------|----------------|----------------|
| | £ | £ |
| CHARITABLE ACTIVITIES | | |
| Cost of sales - Opening stock | 1,035 | 849 |
| Cost of sales - Purchases | 15,579 | 14,832 |
| Cost of sales - Closing stock | (1,129) | (1,035) |
| Staff costs - Wages & Salaries | 23,020 | 18,867 |
| Staff costs - Employer's NIC | 420 | 1,293 |
| Ministries and Mission Allocation | 93,181 | 90,956 |
| Presbytery Dues | 5,234 | 5,091 |
| Minister's Expenses | 1,864 | 1,745 |
| Pulpit Supply | 188 | 55 |
| Water Rates and Insurance | 7,473 | 8,039 |
| Fabric Repairs and Maintenance | 6,491 | 21,364 |
| Council Tax | 2,541 | 2,629 |
| Communion Expenses | 75 | 89 |
| Heat and Light | 8,792 | 12,029 |
| Cleaning costs | 6,228 | 6,343 |
| Postage and Stationery | 916 | 1,365 |
| Telephone | 672 | 616 |
| Minister's Telephone | 420 | 390 |
| Life and Work magazine | 1,124 | 1,163 |
| Flowers | 202 | 300 |
| Eco Expenses | 110 | 1,770 |
| Other Expenses | 2,655 | 2,191 |
| Donations | 1,403 | 1,000 |
| Organ and Piano maintenance | 774 | 486 |
| Guild Expenses | 2,972 | 2,993 |
| Parish Grouping | 1,307 | 634 |
| Organist Salary | 4,908 | 4,778 |
| Alarm system | 830 | 830 |
| Cleaning Materials | 1,877 | 1,407 |
| Depreciation | 6,826 | 7,023 |
| Sunday school expenses | 980 | 1,018 |
| Social Activities | 201 | - |
| Coffee Shop - Cleaning | 6,032 | 4,388 |
| Coffee Shop - Repairs | 317 | 158 |
| Coffee Shop - Utensils | 393 | 636 |
| Coffee Shop - Sundries | 1,256 | 753 |
| Coffee Shop - Donations | 1,739 | 3,296 |
| Coffee Shop - Depreciation | 1,662 | 1,250 |
| | 210,568 | 221,591 |
| GOVERNANCE COSTS | | |
| Independent examiner's fees | 1,243 | 1,152 |
| | 211,944 | 222,878 |
| TOTAL RESOURCES EXPENDED | 211,944 | 222,878 |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | | 2013 |
|--|------|----------------------|---------------------|
| | £ | <u>£</u> | <u>£</u> |
| NET INCOMING RESOURCES FOR THE YEAR | | <u>33,304</u> | <u>3,190</u> |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | | 2013 |
|---|------|------------|------------|
| | £ | £ | £ |
| COSTS OF GENERATING VOLUNTARY INCOME | | | |
| Giving envelopes | | | |
| Giving envelopes | | <u>133</u> | <u>135</u> |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | 2013 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| CHARITABLE ACTIVITIES | | |
| Charitable activities | | |
| <i>Activities undertaken directly</i> | | |
| Staff costs - Wages & Salaries | 9,575 | 5,917 |
| Staff costs - Employer's NIC | 224 | 374 |
| Ministries and Mission Allocation | 93,181 | 90,956 |
| Presbytery Dues | 5,234 | 5,091 |
| Minister's Expenses | 1,864 | 1,745 |
| Pulpit Supply | 188 | 55 |
| Water Rates and Insurance | 7,473 | 8,039 |
| Fabric Repairs and Maintenance | 6,491 | 21,364 |
| Council Tax | 2,541 | 2,629 |
| Communion Expenses | 75 | 89 |
| Heat and Light | 8,792 | 12,029 |
| Cleaning costs | 6,228 | 6,343 |
| Postage and Stationery | 916 | 1,365 |
| Telephone | 672 | 616 |
| Minister's Telephone | 420 | 390 |
| Life and Work magazine | 1,124 | 1,163 |
| Flowers | 202 | 300 |
| Eco Expenses | 110 | 1,770 |
| Other Expenses | 2,655 | 2,191 |
| Donations | 1,403 | 1,000 |
| Organ and Piano maintenance | 774 | 486 |
| Guild Expenses | 2,972 | 2,993 |
| Parish Grouping | 1,307 | 634 |
| Organist Salary | 4,908 | 4,778 |
| Alarm system | 830 | 830 |
| Cleaning Materials | 1,877 | 1,407 |
| Depreciation | 6,826 | 7,023 |
| Sunday school expenses | 980 | 1,018 |
| Social Activities | 201 | - |
| | <u>170,043</u> | <u>182,595</u> |
| Shop | | |
| <i>Activities undertaken directly</i> | | |
| Cost of sales - Opening stock | 1,035 | 849 |
| Cost of sales - Purchases | 5,233 | 3,525 |
| Cost of sales - Closing stock | (1,129) | (1,035) |
| | <u>5,139</u> | <u>3,339</u> |
| Coffee Shop | | |
| <i>Activities undertaken directly</i> | | |
| Cost of sales - Purchases | 10,346 | 11,307 |
| Staff costs - Wages & Salaries | 13,445 | 12,950 |
| Staff costs - Employer's NIC | 196 | 919 |
| Coffee Shop - Cleaning | 6,032 | 4,388 |

CADDER PARISH CHURCH OF SCOTLAND
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2014

| | 2014 | 2013 |
|----------------------------|----------------|----------------|
| | £ | £ |
| Coffee Shop - Repairs | 317 | 158 |
| Coffee Shop - Utensils | 393 | 636 |
| Coffee Shop - Sundries | 1,256 | 753 |
| Coffee Shop - Donations | 1,739 | 3,296 |
| Coffee Shop - Depreciation | 1,662 | 1,250 |
| | <u>35,386</u> | <u>35,657</u> |
| | <u>210,568</u> | <u>221,591</u> |