



**Dundee: St Andrew's Parish Church of Scotland**

**Annual Report and Accounts  
for the Year Ended 31 December 2015**

**Congregation No: 291743  
Scottish Charity No: SC011775**

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# Dundee: St Andrew's Parish Church of Scotland

## Trustees Report for the year ended 31 December 2015

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The trustees present their annual report and financial statements of the charity for the year ended 31 December 2015. The financial statements have been prepared in accordance with the accounting policies set out on pages 13, 14 and 15 to 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.

Worship is conducted at St. Andrew's Parish Church, Dundee on a regular weekly basis with additional services also being offered, such as for Holy Week, Communion and Christmas. This includes the conduct of weddings, funerals and baptisms for the members and adherents of the congregation, and for the residents of our parish.

Pastoral Care for the vulnerable, the bereaved, and others in need, is provided by the minister, the Flower Committee, the Kirk Session (through elder's districts co-ordinated by the Clerks and Roll Keeper), and the church has a Care Group which organises a service twice a year bringing many of the elderly and infirm to the Church for a social gathering and a brief service, giving them the opportunity to mix, mingle and enjoy the surroundings of their beloved Kirk.

The choir, under the guidance of the organist, plays an active role leading the hymn singing which is such an important part of the worship of God within St Andrew's. Special choral services mark Holy Week, Easter Sunday and Christmas.

News of Church Life and Witness is contained within the monthly church magazine "The Wyvern," which is distributed to all households in the Congregation.

Our Fund Raising Group provides much needed financial support for our Fabric Fund, with its main event the annual Christmas Fayre.

Members of the congregation regularly meet for fellowship and our church halls are open on a Saturday morning for the provision of teas and coffees.

Our extensive suite of halls is popular with outside organisations, due to the facilities on offer, their size and proximity to bus routes. The main groups of users are Church organisations, the St Andrew's Family Support Project and other regular users. This provides much needed revenue for the Church to assist with the upkeep of the Fabric.

# **Dundee: St Andrew's Parish Church of Scotland**

## **Trustees Report for the year ended 31 December 2015**

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### **Achievements and Performance**

#### **St Andrew's Family Support Project**

The new team at the St Andrews Family Support Project settled in well to their new roles and continued to deliver family support in a caring and non-judgemental environment. The Project is unique in that they can tailor their support to ensure that the needs of the whole family are the centre of all they do. The professional relationships they have built with specialist organisations in the city allow them to access the right support at the time of need, preventing long periods of anxiety and uncertainty for families. The Family Project would like to thank all the Project's partners, supporters, volunteers, parents and staff who help to make the Project a success.

#### **Youth Groups**

Creche leader Anne Barrowman tendered her resignation after many years of service and heartfelt thanks are expressed to her for her capable and caring management of the group. Creche facilities will continue to be offered for anyone aged 0-3 years, manned by volunteers on a rota as required.

Unfortunately the Sunday Sunbeams has not recruited any new members this year. The Sunday Stars section still has a healthy number of eleven enthusiastic and talented young people attending on a regular basis. They are keen to participate in our varied programme of Bible stories, readings, artwork and crafts. The group created a Tree of Thanks to remember each of our Church members who lost their lives during both wars and made small gifts for the Harvest Service as well as putting on a Nativity play. The summer outing was a trip to the Dynamic Centre in Edinburgh.

This year started with low numbers in our Sunday Seekers group however they had a successful fundraiser for the St Andrew's 250 Fund, raising £170 from recycling clothes. They welcomed new members in the Autumn when six young people went on a karting outing. They also staged a fun Christmas Eve Church service on the theme of "Strictly Come Christmas". They group met regularly on Sundays to discuss issues in the world such as gun ownership and the refugee crisis.

#### **Flower Committee**

The Flower Committee had another busy year with the flowers, but the ladies have also saved their twenty pence coins for the 250 Fund. A grand total of £485 was raised and given to the 250 Fund. Thanks are expressed to the volunteers from the congregation who give of their time at the gift services helping with the making of posies and fruit trays and helping after the services with the deliveries. Margaret Cooper has now stepped down from the Sunday flower rota but will continue to help at the gift services and we thank her for her support. The ladies also welcomed Lynn Evans who joined the Flower Committee during the year.

#### **Choir**

During 2015 the choir had up to eight regular members who met up on Tuesday evenings to prepare for Sunday worship and in particular the anthems sung at some of our special services. All age instrumental groups helped to lead the worship at several family services. The choir is currently exploring the possibility of moving downstairs in church and hope to launch this with an augmented all-age choir early in 2016.

#### **Girls' Brigade**

Numbers this session were very low, having gained only one new member while losing several girls who had attended faithfully for a number of years. As well as badge work, the company supported several charities with the proceeds made from the Easter Breakfast and Souper Day. The girls also personalised Christmas baubles to be sold at the Christmas Fayre and made up sweet-filled gift bags for our elderly members attending the Christmas Fellowship service. The Brigade's own year ended with a trip to Camperdown Wildlife Centre for "Santa's Winter Night" followed by a visit to McDonald's.

# **Dundee: St Andrew's Parish Church of Scotland**

## **Trustees Report for the year ended 31 December 2015**

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### **Church of Scotland Guild**

The Church of Scotland Guild at St Andrew's Parish Church currently has a membership of thirty-one. Although they lost a few through ill-health, two new members joined in September when the 2015/16 session began. The annual Coffee Morning in March was once again a big success. Eight Guild members attended the Guild Rally on 5th September, two of them acting as stewards. During 'Guild Week' in November, the Guild from Meadowside St Paul's were invited to join our meeting and the following day three of our members took part in "Walk the Extra Mile" to raise funds for Guild Projects. This year we filled 24 shoeboxes for Romania. As usual a Christmas afternoon tea was held on 1st December and on 8th December, twenty ladies enjoyed Christmas lunch - this year held in Glasite Hall with outside caterers providing the three course meal. Hopefully 2016 will be another successful year for the Guild and we look forward to welcoming some new members - both men and women.

### **Traidcraft**

It was another record year for sales at St Andrew's, despite falling revenue for Traidcraft nationally. This must be partly due to the ever widening range of goods available attracting new customers and increasing the amount bought by existing ones. We supplied products for a number of festivals, fairs and markets over the year and have an ongoing arrangement with St Monans Church in Fife. We wish to express our deep thanks to all our loyal customers who choose to buy from us because they know that Traidcraft's way of working is "better than fair".

### **Bowling Club**

A small number met each Monday and Wednesday for outdoor bowling until September when the club moved indoors for carpet bowls. Despite losing a few members we still manage an average of 14 players. Seventeen members had an enjoyable Christmas meal at Birkhill Inn in December. We would like to increase our numbers and extend an invitation to any congregation members and friends to join us for what is a very pleasant and sociable evening of bowling.

### **Outdoor Activity Group**

Plans for the 2015 programme of walks were made in late January but unfortunately the year's bad weather caused the group to cancel several outings. However the walks they did tackle were thoroughly enjoyed by all and are looking forward to their annual meal in the Strathmore Arms, Glamis prior to the planning meeting for 2016. The average number of walkers was around eight and the group would be very pleased to welcome anyone who would enjoy good company, lovely scenery and healthy exercise among the beautiful hills in this area.

### **Redesign Project**

Fundraising efforts by the congregation for the 250 Fund began in 2015, with pledges from members and fundraising events being held throughout the year. A Race Night, Sponsored Cycle, Open Your Garden, a Charity Car Park and the sale of calendars and Christmas cards all contributed to the Fundraising efforts. Church organisations also contributed with donations from the Guild, the collection of 20p's from the Flower Committee, the collection of recycled clothes by the Seekers and fundraising efforts by the Sunday School in naming our 250 Fund mascot bear. Transfers from organisations were paid directly into the 250 Fund. Applications to over 50 trusts and grant schemes were sent in November, with further applications to follow in 2016.

# Dundee: St Andrew's Parish Church of Scotland

## Trustees Report for the year ended 31 December 2015

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### Financial Review

Against a backdrop of declining membership, total Congregational donations (as itemised in Appendix I) were down by £4,042 or 6% at £60,877 - compared with £64,919 in the previous year. Endowment Income transferred to the Congregation Account was unchanged at £9,269 on the previous year. The amount reclaimable under Gift Aid was £126 lower than in 2014, whilst other donations were up £282, at £2,348. Total income in the Congregational Account for 2015 was therefore £85,941 – down £3,886 on last year's donations of £89,827. A further £6,012 of income was transferred from Reserves to fund the cost of a Development Worker and a Church Administrator during 2015, to give total income of £91,953 in the Congregational Account.

Congregational expenditure in 2015 was £98,198 – up £9,146 or 10% on last year's total of £89,052. This was due mainly to a £7,662 increase in Ministries & Mission Allocation to the Church of Scotland - at £69,284, compared to £61,622 the year before. Salary costs in the Congregational Account were also higher by £1,919 than last year, due in part to the additional support staff during 2015.

With a 4% decline in donations and an increase in expenditure, the Congregational Account recorded a deficit for the year of £6,245, compared to a surplus of £6,142 in 2014.

The main area of church expenditure, other than through the Congregational Account, was in Fabric – where expenditure was considerably higher than in 2014. Total Fabric Expenditure was £47,148 (2014 - £28,832) of which, repairs and maintenance totalled £24,427 (2014 - £5,502). The main items of expenditure were the renovation and redecoration of the Davidson Hall, Project Office and Raitt Hall at a cost of £6,840; the damp proof treatment to the north wall of the Cloisters costing £5,154 and organ-related repairs costing £2,100. Fabric Income was £44,864 (2014: £44,218), including Car Park receipts of £20,472 and Hall Lets of £17,356. The Nine Incorporated Trades of Dundee again donated the sum of £5,000 to assist with fabric expenditure and the sum of £1,360 in VAT was reclaimed under the Listed Places of Worship Scheme.

The 250 Fund received income including transfers of £18,552 in 2015 (2014 - £15,659) with donations from members of £6,524, Income Tax recoverable on these donations was £1,484, fundraising events raised £3,924, transfers from Trust Funds was £3,843, weekend teas & coffees raised £1,868 and donations were received from the Fraternity of Masters and Seamen of £500 and from the St Andrew's Church of Scotland Guild of £250. Bank interest was an additional £159. Expenditure on fundraising activities was £679 in the year. The 250 Fund held £30,993 at the end of 2015 (2014 - £13,120).

The church is again grateful to the work of our fundraisers, whose activities during the year also helped to generate additional income of £5,384 from the Christmas Fayre, Ceilidh and Strawberry Fayre. The Fundraising Group has accumulated funds of £31,598 at year-end (2014 - £26,214).

The value of unit trust investments held fell by £11,739 or 3% in 2015 to close at £418,129 (2014: £430,118) reflecting a volatile year in the markets. As a long-term investor, the unit trusts held continue to provide additional annual income of £18,345 to help our Congregational Account, 250 Fund and youth organisations.

# Dundee: St Andrew's Parish Church of Scotland

## Trustees Report for the year ended 31 December 2015

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### Investment Policy and Performance

It is the policy of the trustees to invest the charity's endowment funds in ethical companies with a view to maximizing income over the medium-term. Funds are currently invested in the Church of Scotland Investor Trust's Income Fund, which satisfies these criteria and the performance of which is kept under regular review. Since its inception, this investment fund has returned approx. 8% pa.

### Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to its operations, finances and reputation. The principal risks faced by the trustees are a general decline in church membership together with an ageing profile of members. These are risks faced by many churches at this time and St Andrew's Parish Church has discussed the issues and implications at meetings of the Kirk Session and Congregational Board. A Church Action Plan has been developed, with goals to maintain and grow our membership over time as well as exploring ways to make our church buildings more welcoming and useable for an aging membership. The launch of the 250 Fund is intended to address the difficulties of access to the church and halls. Informal links with Meadowside St Paul's have also been established in recent months in order to explore ways in which our two churches might co-operate with each other in the future. The trustees do not believe there are any major financial risks to which the charity is exposed. Insurable risks are appropriately covered. The trustees take seriously the duties and responsibilities placed upon them with regard to the protection of vulnerable groups. Procedures have been established with our investment advisors to produce quarterly reports covering valuation of investments and income therefrom so that the necessary steps can be taken to lessen the risks.

### Reserves Policy

It is the Trustees' policy to hold reserves of approximately 6 months of unrestricted expenditure. At year end, the Church held general unrestricted funds of £64,314 (2014 - £71,246) representing more than 7 months of expenditure.

The church also held £428,435 (2014 - £412,461) of restricted and designated funds, which have been provided for the purposes specified on pages 16 - 17.

### Structure, Governance and Management

The congregation is a registered charity, number SC011775 and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The minister, who is a member of Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election.

The Kirk Session, which meets six times a year, is chaired by the Minister and is responsible for the life and worship of the church. The Kirk Session delegates certain routine matters to the Congregational Board which is chaired by the Minister and meets four times a year. Certain responsibilities are delegated by the Board to the Finance Committee and the Fabric Committee as appropriate.

# Dundee: St Andrew's Parish Church of Scotland

## Trustees Report for the year ended 31 December 2015

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### Reference and Administrative Information

#### Trustees

The Trustees of Dundee: St Andrew's Parish Church of Scotland comprise all members of the Congregational Board and the Kirk Session. Details of all those who have served as a Trustee during the year to 31 December 2015 and up to the date of the signing of this report are as follows –

#### Congregational Board

Dr Kenneth Baxter  
Miss Marilyn Graham  
Mrs Muriel McKenzie  
Mrs Joyce Smith  
Mr Andrew Wilkie

Mr Peter Davidson  
Mr Ronald Greer  
Mr Cameron Millar (1)  
Mrs Norma Spain (2)

Mrs Maureen Ewen  
Mrs Audrey Johnston  
Mrs Prue Reid (1)  
Mr James Tawse

#### Kirk Session

Mrs Sheila Baird  
Mr Lawrence Bisset  
Mrs Christine Cant  
Mrs Anne Clarke  
Mr Garry Collins  
Mrs Jacqui Cox  
Mr George Deuchars (3)  
Mr Jack Findlay  
Mr Brian Forsyth  
Mrs Ann Gunn  
Mrs Helen Holden  
Mrs Joyce McBryde  
Mr Roddy MacKinnon  
Mr J David Pirie  
Mr James P Robertson  
Mrs Evelyn Scanlan  
Mr David Smith  
Mrs Sheila Valentine

Mrs Anne Barrowman  
Mrs Margaret Bisset  
Mrs Pam Chimiak  
Mr Ian Clarke  
Mr Ronald Coull  
Mr Lindsay Cox  
Mr William Dryden  
Mrs Rae Findlay  
Mr Alex Gibson  
Mr W Stuart Henderson  
Mrs Lynne Hutchison  
Mr Lindsay McCallum  
Mr Charles Menzies  
Mr William Reid  
Mr William Roger  
Dr Pascal Scanlan  
Mr Andrew Swinton (4)  
Mrs Irene Wilkie

Mrs Merelyn Baxter  
Mr Peter Buttars  
Mr Ronald Chimiak  
Mrs Alison Collins  
Mr Alex Coupar  
Mr Brian Davidson  
Mr William Early  
Rev Dr Janet P Foggie  
Mr William Grant  
Mr James Herd  
Mr Fergus Irvine  
Mrs Anne MacKinnon  
Mrs Pamela Morris  
Mr James L Robertson  
Mrs Sally Romilly  
Mrs Fay Scott  
Mr Robert Valentine  
Mr Maurice Wilkie

- (1) Mr Cameron Millar became a Trustee following his appointment to the Congregational Board on 29<sup>th</sup> March 2015. Mrs Prue Reid ceased to be a Trustee following her resignation from the Congregational Board on 29<sup>th</sup> March 2015.
- (2) Mrs Norma Spain ceased to be a Trustee following her resignation from the Congregational Board on 2<sup>nd</sup> December 2015.
- (3) Mr George Deuchars ceased to be a Trustee following his death on 2<sup>nd</sup> July 2015.
- (4) Mr Andrew Swinton ceased to be a Trustee following his death on 2<sup>nd</sup> March 2015.

# Dundee: St Andrew's Parish Church of Scotland

## Trustees Report for the year ended 31 December 2015

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### Principal Office-bearers

Minister Rev Dr Janet P Foggie, MA BD PhD FSA(Scot)

Session Clerks Brian Davidson  
Helen Holden

Clerk to the Congregational Board Sheila Valentine

Church Treasurer Lindsay McCallum ACMA CGMA DipM ACIM

**Principal Office** 6 King Street  
Dundee  
DD1 2JB

**Independent Examiner** Gordon D Coupar CA  
MMG Archbold CA  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

**Bankers** Bank of Scotland plc  
2 West Marketgait  
Dundee  
DD1 1QN

# Dundee: St Andrew's Parish Church of Scotland

Trustees Report for the year ended 31 December 2015

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## 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 Acceptable 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 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 safeguarding 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,

Brian Davidson      Helen Holden  
Session Clerks

20 March 2016

# Dundee: St Andrew's Parish Church of Scotland

## Independent Examiner's Report to the charity's trustees

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I report on the accounts of the charity for the year ended 31 December 2015 which are set out on pages 10 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 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

Gordon D Coupar CA  
MMG Archbold CA  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

21 March 2016

# Dundee: St Andrew's Parish Church of Scotland

## Statement of financial activities for the year ended 31 December 2015

	Note	Unrestricted funds 2015 £	Restricted funds 2015 £	Endowment funds 2015 £	Total 2015 £	Total 2014 £
<b>Income and endowments from:</b>						
Donations and legacies	1	87,550	10,440	1,120	99,110	105,852
Charitable activities	2	250	-	-	250	498
Other trading activities	3	49,372	5,792	-	55,164	49,693
Investments	4	2,372	1,111	15,377	18,860	18,691
Other	5	-	-	-	-	475
<b>Total income</b>		<b>139,544</b>	<b>17,343</b>	<b>16,497</b>	<b>173,384</b>	<b>175,209</b>
<b>Expenditure on:</b>						
Raising funds	6	236	679	-	915	236
Charitable activities	6	155,679	3,127	1,049	159,855	137,447
<b>Total expenditure</b>		<b>155,915</b>	<b>3,806</b>	<b>1,049</b>	<b>160,770</b>	<b>137,683</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>(16,371)</b>	<b>13,537</b>	<b>15,448</b>	<b>12,614</b>	<b>37,526</b>
Net gains/(losses) on investments		(1,314)	(609)	(9,816)	(11,739)	26,466
<b>Net income/(expenditure)</b>		<b>(17,685)</b>	<b>12,928</b>	<b>5,632</b>	<b>875</b>	<b>63,992</b>
Transfers between Funds		9,449	4,350	(13,799)	-	-
<b>Net movement in funds</b>		<b>(8,236)</b>	<b>17,278</b>	<b>(8,167)</b>	<b>875</b>	<b>63,992</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>446,529</b>	<b>37,178</b>	<b>348,404</b>	<b>832,111</b>	<b>768,119</b>
<b>Total funds carried forward</b>		<b>438,293</b>	<b>54,456</b>	<b>340,237</b>	<b>832,986</b>	<b>832,111</b>
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# Dundee: St Andrew's Parish Church of Scotland

## Balance Sheet at 31 December 2015

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>Fixed Assets:</b>						
Tangible assets	9	250,000	-	-	250,000	250,000
Investments	10	46,820	21,694	349,615	418,129	430,118
<b>Total Fixed Assets</b>		<b>296,820</b>	<b>21,694</b>	<b>349,615</b>	<b>668,129</b>	680,118
<b>Current Assets:</b>						
Debtors	11	18,478	-	-	18,478	17,189
Cash at bank and in hand	11	126,971	32,762	(9,378)	150,355	139,693
<b>Total Current Assets</b>		<b>145,449</b>	<b>32,762</b>	<b>(9,378)</b>	<b>168,833</b>	156,882
<b>Liabilities:</b>						
Creditors following due within one year	12	(3,976)	-	-	(3,976)	(4,889)
<b>Net Current Assets</b>		<b>141,473</b>	<b>32,762</b>	<b>(9,378)</b>	<b>164,857</b>	151,993
<b>Net Assets</b>		<b>438,293</b>	<b>54,456</b>	<b>340,237</b>	<b>832,986</b>	832,111
<b>The funds of the charity:</b>						
Unrestricted funds	14	438,293	-	-	438,293	446,529
Restricted funds	14	-	54,456	-	54,456	37,178
Endowment funds	14	-	-	340,237	340,237	348,404
<b>Total Charity funds</b>		<b>438,293</b>	<b>54,456</b>	<b>340,237</b>	<b>832,986</b>	832,111

The Accounts were approved by the trustees on 20 March 2016 and signed on their behalf by:

**Brian Davidson**      **Helen Holden**  
Session Clerks

**Lindsay McCallum**  
Treasurer

# Dundee: St Andrew's Parish Church of Scotland

## Statement of Cash Flows for the year ended 31 December 2015

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	Note	Total Funds 2015 £	Total Funds 2014 £
<b>Net Cash used in operating activities</b>	<b>16</b>	<b>(8,448)</b>	<b>19,515</b>
<b><i>Cash flows from investing activities:</i></b>			
Interest and dividends		18,860	18,691
Proceeds from sale of investments		250	-
<b>Net Cash provided by investing activities</b>		<b>19,110</b>	<b>18,691</b>
<b>Change in cash and cash equivalents in the year</b>		<b>10,662</b>	<b>38,206</b>
Cash and cash equivalents brought forward		139,693	101,487
<b>Cash and cash equivalents carried forward</b>		<b>150,355</b>	<b>139,693</b>

# Dundee: St Andrew's Parish Church of Scotland

## Accounting policies

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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 financial statements 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 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).

### Accounting Policy amendments

#### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income.

Reconciliation of reported net income	£
2014 net income as previously stated	37,526
Adjustment for gains/(losses) on investments now treated as a component of net income	<u>26,466</u>
2014 net income as restated	<u>63,992</u>

### Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

**Restricted funds** are funds subject to specific requirements as to their use, which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

**Endowment funds** are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

**Unrestricted funds** are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

# Dundee: St Andrew's Parish Church of Scotland

## Accounting policies (continued)

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### **Incoming resources**

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

Donations, are recognised when the Church has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following confirmation when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

### **Resources Expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

# Dundee: St Andrew's Parish Church of Scotland

## Accounting policies (continued)

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### Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, principally the Church and halls, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Title to the Manse is held by the Congregation. Expenditure incurred on the repair and maintenance of these assets is charged as expenditure in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £3,000 and having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Title to the manse is held locally and this property is shown in the accounts at the trustees' valuation as at 31 December 2015. Depreciation has not been provided as, in the opinion of the trustees, due to the long useful economic life of the property and high residual value, any depreciation charge and resultant accumulated depreciation is immaterial. In the opinion of the trustees, no impairment of the carrying value has occurred during the year.

### 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

Dundee: St Andrew's Parish Church of Scotland 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, however use is made of the Listed Places of Worship Scheme, enabling VAT relief on eligible expenditure.

# Dundee: St Andrew's Parish Church of Scotland

## Purposes of Restricted, Designated and Endowment Funds

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Robertson, Byres, Carmichael, W Deuchars, Craig, Chambers, Cairncross and E Deuchars Bequests and Congregational Trust Fund	Income from these funds is distributable at the discretion of the Congregational Board for the benefit of the Congregational Account.
Wilkinson Memorial Fund, Kirk Session Benevolent Fund, Scott Bequest and Common Good Fund	Income from these Funds is allocated to Charitable causes at discretion of the Minister.
Kydd, Nicholson, Dargie and Tomlinson Bequests	Income from these funds is allocated for the benefit of the 250 Fund.
Lilburn Memorial Fund	Income from this Fund is used for the benefit of the Garden Fund.
Gow, Hunter Bequest and Ogilvy-Smith Youth Fund	Income from these funds is used for the benefit of Youth Organisations within the Church.
Boys' Brigade	Following the end of our Boys' Brigade Company funds held in their name have been transferred to the safe custody of the Church Treasurer.
Findlay and Carnegie Bequests	Income from these Funds is used for the benefit of the Sunday Stars and Sunbeams.
Simpson Memorial Fund	Income from this fund is used to defray the cost of decorating the font for Christenings and for the presentation of floral gifts to the babies.
Dorcas Fund & McKee Bequest	Income from these funds is used to provide fruit and flowers for the distribution to the elderly, infirm and housebound.
IT Development Fund	Income from this fund is intended to be used to develop the use of Information Technology with the Church both for Worship and for administration.
Wyvern Account	Subscriptions to and the costs of the church magazine "The Wyvern" are allocated here.
Organ Maintenance Fund	Income from this fund is accumulated to provide for future maintenance of the church organ.

## Dundee: St Andrew's Parish Church of Scotland

### Purposes of Restricted, Designated and Endowment Funds (continued)

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Garden Fund	Income from this Fund is used to maintain the church gardens.
Fabric Account	Income from this Fund is used to maintain the Fabric of the church. The Trustees, from time to time, will also approve the transfer of additional funds to meet expenditure.
Traidcraft Fund	The Traidcraft Group promotes the use of fairly traded products within the Church and beyond. It operates a Traidcraft Stall on Sundays and other open days.
Sunday Stars & Sunbeams	This group provides for the educational needs of our younger members (up to secondary school age) on a Sunday. It is fully funded by the Congregation.
Church of Scotland Guild	The funds of this group are used to defray the costs of the Guild, give support to local charities and support the national Guild project. It is self-supporting, benefits from the income from legacies left by former members and gives financial support to the congregation.
Flower Committee	Income from this fund is used to defray the cost of the floral decoration of the chancel for services and other occasions.
Bowling Club Fund	The funds of this group are used to defray the costs of the club. It is self-funding but receives the support of the congregation where required.
Sunday Seekers Fund	This group provides for the educational needs of our younger members (beyond primary school age) on a Sunday. It is fully funded by the Congregation.
The 250 Fund	Income and expenditure from this Fund is for the purpose of a major redesign of the church, in readiness for our 250 <sup>th</sup> anniversary, to improve access to the buildings, environmental efficiencies and other redesign improvements.

### Purposes of General Unrestricted Funds

Reserve Account	Income from this Fund is used to meet expenditure which does not squarely sit within any other allocation. In times of deficit it can be used to meet shortfalls in Congregational income.
Life & Work Account	Subscriptions to and the cost of "Life & Work" are allocated here.
Fund Raising Group	This Fund represents the accumulation of fundraising activities over the years and is available to cover shortfalls in income.

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds 2015 £	Total funds 2014 £
<b>1 Donations and Legacies</b>					
Free Will Offering – Not Under Gift Aid	8,318	-	-	8,318	8,755
Free Will Offering – Under Gift Aid	10,378	-	-	10,378	11,027
Donations Under Gift Aid	36,121	5,589	-	41,710	38,663
Tax Recoverable on Gift Aid Don's	13,447	1,484	-	14,931	13,720
Ordinary Offerings – Open Plate	6,060	-	-	6,060	7,062
Wyvern Donations	1,312	-	-	1,312	1,378
Legacies	-	-	1,000	1,000	-
Nine Incorporated Trades of Dundee	5,000	-	-	5,000	15,000
Flower Committee Donations	-	1,893	-	1,893	1,645
Weddings, Funerals & Baptisms	4,239	-	-	4,239	4,242
Grants	1,360	-	-	1,360	2,000
Other donations	1,315	1,474	120	2,909	2,360
	<u>87,550</u>	<u>10,440</u>	<u>1,120</u>	<u>99,110</u>	<u>105,852</u>
	=====	=====	=====	=====	=====

Income from donations and legacies was £99,110 (2014: £105,852) of which £87,550 was unrestricted (2014: £92,749) £10,440 was restricted (2014: £12,938) and £1,120 was Endowment (2014: £165).

## 2 Income from charitable activities

Other	250	-	-	250	498
	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>498</u>
	=====	=====	=====	=====	=====

Income from charitable activities was £250 (2014: £498) of which £250 was unrestricted (2014: £498).

## 3 Income from other trading activities

Car Park receipts	20,472	-	-	20,472	19,462
Use of premises	17,356	-	-	17,356	17,405
Weekend Café	-	1,868	-	1,868	1,884
Life & Work subscriptions	262	-	-	262	425
Sale of Traidcraft goods	5,115	-	-	5,115	4,081
Regular fundraising events	3,363	-	-	3,363	3,742
Other fundraising	1,081	-	-	1,081	860
Other	1,723	3,924	-	5,647	1,834
	<u>49,372</u>	<u>5,792</u>	<u>-</u>	<u>55,164</u>	<u>49,693</u>
	=====	=====	=====	=====	=====

Income from other trading activities was £55,164 (2014: £49,693) of which £49,372 was unrestricted (2014: £49,150) and £5,792 was restricted (2014: £543).

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total Funds 2015 £	Total Funds 2014 £
<b>4 Investment Income</b>					
Dividends received	2,054	952	15,339	18,345	18,348
Deposit interest	318	159	38	515	343
	<u>2,372</u>	<u>1,111</u>	<u>15,377</u>	<u>18,860</u>	<u>18,691</u>
	=====	=====	=====	=====	=====

Income from investment income was £18,860 (2014: £18,691) of which £2,372 was unrestricted (2014: £2,301) £1,111 was restricted (2014: £952) and £15,377 was endowment (2014: £15,438).

<b>5 Other income</b>					
Insurance Claim	-	-	-	-	475
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475</u>
	=====	=====	=====	=====	=====

Income from Other Income was £ Nil (2014: £475) of which £ Nil was unrestricted (2014: £475).

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total Funds 2015 £	Total Funds 2014 £
<b>6 Analysis of Expenditure</b>					
Raising Funds					
Offering Envelopes	236	-	-	236	236
Other	-	679	-	679	-
	236	679	-	915	236
Charitable Activities					
Ministries & Mission Allocation	69,284	-	-	69,284	61,622
Presbytery Dues	1,048	-	-	1,048	998
Minister's Expenses	1,051	-	-	1,051	960
Ministerial Assistance	6,012	-	-	6,012	5,367
Pulpit Supply	250	-	-	250	440
Other salary costs	12,172	-	-	12,172	10,669
Fabric Repair & Maintenance	24,428	-	-	24,428	5,502
Council Tax	1,990	-	-	1,990	1,990
Other Building Costs	6,406	-	-	6,406	6,055
Church Office expenses	432	-	-	432	522
Organ Tuning & Music	-	174	-	174	168
Endowment Expenditure	-	-	1,049	1,049	1,336
Cost of Traidcraft goods	5,390	-	-	5,390	4,130
Heating & Lighting	8,921	-	-	8,921	10,174
Garden expenditure	-	1,130	-	1,130	4,881
Independent Examiner's Fee	1,775	-	-	1,775	1,320
Other expenses	16,520	1,823	-	18,343	21,313
	155,679	3,127	1,049	159,855	137,447
<b>Total</b>	155,915	3,806	1,049	160,770	137,683

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 raising funds was £915 (2014: £236) of which £236 was unrestricted (2014: £236) and £679 was restricted (2014: £ Nil).

Expenditure on charitable activities was £159,855 (2014: £137,447) of which £155,679 was unrestricted (2014: £126,840) £3,127 was restricted (2014: £9,271) and £1,049 was endowment (2014: £1,336).

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

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7	<b>Staff costs and numbers</b>	<b>2015</b> £	2014 £
	Salaries and wages	<b>18,184</b>	16,036
		<u><b>18,184</b></u> =====	<u>16,036</u> =====

The average number of employees during the year was as follows:

	<b>2015</b> <b>Number</b>	2014 Number
Church Officer	<b>1</b>	1
Organist and Choir Master	<b>1</b>	1
Cleaner	<b>1</b>	1
Development Worker	<b>1</b>	1
Administrative Support	<b>1</b>	-
	<u><b>5</b></u> =====	<u>4</u> =====

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,119 and the maximum stipend (in the fifth and subsequent years) was £32,098.

## 8 Trustee remuneration and related party transactions

Mr Ronald Chimiak (Church Officer) who is a member of the Kirk Session, and therefore a Trustee, received remuneration of £3,231 (2014 - £3,259). During the year, the Rev Dr Janet P Foggie received £1,051 reimbursement of travelling expenses (2014 - £960). Mr James Tawse, a trustee, received £372 in payment for stonework repairs (2014 - Nil).

Manse Expenses were £2,733 (2014: £2,841).

During the year a total of £25,950 was donated to the congregation by trustees (2014: £25,732).

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

### 9 Tangible Fixed Assets

<b>Freehold Property</b>	<b>Total £</b>
<b>Valuation</b>	
At 1 January 2014 and 31 December 2015	<b>250,000</b>
<b>Accumulated depreciation</b>	
At 1 January 2014 and 31 December 2015	-
<b>Net Book Value</b>	
At 31 December 2015	<b>250,000</b> =====
At 31 December 2014	250,000 =====

Tangible Fixed Assets were £250,000 (2014: £250,000) of which £250,000 was Unrestricted (2014: £250,000).

### 10 Investments

	<b>2015 £</b>
Market value at 31 December 2014	430,118
Disposals	(250)
Unrealised gain / (loss) on investments	(11,739)
<b>Market value at 31 December 2015</b>	<b>418,129</b> =====
<b>Investments at cost</b>	<b>324,018</b> _____
The following investments are held:	
<b>Church of Scotland Investors Trust</b>	
36,678 Units in Income Fund	418,129
<b>Treasury Stock</b>	
£250 3.5% Conversion Stock	-
	<b>418,129</b> =====

Investments were £418,129 (2014: £430,118) of which Unrestricted funds were £46,820 (2014: £48,134), Restricted funds were £21,694 (2014: £22,303) and Endowments were £349,615 (2014: £359,681).

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

<b>11</b>	<b>Current Assets</b>		<b>2015</b>	2014
			£	£
	<b>Debtors</b>			
	Gift Aid tax refund due		<b>14,926</b>	13,712
	Other debtors		<b>3,552</b>	3,477
			<u><b>18,478</b></u>	<u>17,189</u>
	<b>Cash</b>			
	Cash at bank and in hand		<b>150,355</b>	139,693
	<b>Total Current Assets</b>		<u><b>168,833</b></u>	<u>156,882</u>
			=====	=====

Debtors of £18,478 (2014: £17,189) were all Unrestricted funds. Cash of £150,355 (2014: £139,693) was £126,971 of Unrestricted (2014: £136,095) £32,762 of Restricted (2014: £14,875) and £(9,378) of Endowment (2014: £(11,277)).

<b>12</b>	<b>Creditors</b>			
	Accruals		<b>1,726</b>	2,489
	Forward Commitments		<b>2,250</b>	2,400
			<u><b>3,976</b></u>	<u>4,889</u>
			=====	=====

Creditors of £3,976 (2014: £4,889) were all Unrestricted funds.

### Commitments

At 31 December 2015, the charity has committed to paying the remainder of the website development cost of £2,700.

### 13 Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Endowment £	Total £
Fixed Assets	250,000	-	-	250,000
Investments	46,820	21,694	349,615	418,129
Current Assets	145,449	32,762	(9,378)	168,833
Current Liabilities	(3,976)	-	-	(3,976)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net assets at 31 December 2015</b>	<b>438,293</b>	<b>54,456</b>	<b>340,237</b>	<b>832,986</b>
	=====	=====	=====	=====

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

### 14 Movement in funds

	At 1st January 2015 £	Incoming Resources £	Outgoing Resources £	Unrealised Losses £	Transfers £	At 31st December 2015 £
<b>Endowment Funds</b>						
Gow Memorial Fund	10,458	643	(340)	(412)	(195)	10,154
Kydd Bequest	6,094	295	-	(189)	(295)	5,905
Nicholson Bequest	23,325	1,151	-	(737)	(1,151)	22,588
Dargie Bequest	26,369	1,065	-	(682)	(1,065)	25,687
Congregational Trust Fund	50,857	3,489	-	(1,593)	(2,489)	50,264
Tomlinson Bequest	32,848	1,331	-	(852)	(1,331)	31,996
Chambers Bequest	24,061	984	-	(629)	(984)	23,432
W Deuchars Bequest	32,555	1,377	-	(881)	(1,377)	31,674
Byres Bequest	6,985	298	-	(191)	(298)	6,794
Craig Bequest	6,521	249	-	(159)	(249)	6,362
Cairncross Bequest	9,127	347	-	(222)	(347)	8,905
Wilkinson Memorial Fund	3,527	282	(282)	(180)	-	3,347
Kirk Session Benevolent Fund	1,850	27	-	(2)	-	1,875
Scott Bequest	658	8	-	-	-	666
Robertson Bequest	60,298	2,572	-	(1,647)	(2,572)	58,651
Carmichael Endowment	551	24	-	(15)	(24)	536
Lilburn Memorial Fund	5,547	237	-	(152)	(237)	5,395
Hunter Bequest	363	16	(5)	(10)	(10)	354
Ogilvy-Smith Youth Fund	2,196	179	(60)	(115)	(120)	2,080
Findlay Legacy	1,609	90	-	(57)	(90)	1,552
Carnegie Bequest	844	36	-	(23)	(36)	821
Boys' Brigade	11,135	422	-	(270)	-	11,287
Simpson Memorial Fund	639	8	-	-	-	647
Dorcas Fund	1,103	140	(138)	(12)	-	1,093
McKee Bequest	7,096	298	(224)	(191)	-	6,979
E Deuchars Bequest	21,788	929	-	(595)	(929)	21,193
	<b>348,404</b>	<b>16,497</b>	<b>(1,049)</b>	<b>(9,816)</b>	<b>(13,799)</b>	<b>340,237</b>
	=====	=====	=====	=====	=====	=====

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

### 14 Movements in funds (continued)

	At 1st January 2015 £	Incoming Resources £	Outgoing Resources £	Unrealised Losses £	Transfers £	At 31st December 2015 £
<b>Restricted Funds</b>						
Organ Maintenance Fund	6,210	243	(174)	(155)	-	6,124
Garden Fund	16,098	749	(1,130)	(454)	237	15,500
The 250 Fund	13,120	14,459	(679)	-	4,093	30,993
Flower Committee	1,750	1,892	(1,823)	-	20	1,839
	<u>37,178</u>	<u>17,343</u>	<u>(3,806)</u>	<u>(609)</u>	<u>4,350</u>	<u>54,456</u>
	=====	=====	=====	=====	=====	=====
<b>Unrestricted Funds</b>						
<b>Unrestricted Designated</b>						
Wyvern Account	2,142	1,312	(1,720)	-	-	1,734
IT Development Fund	446	-	-	-	-	446
Fabric Account	326,561	44,864	(47,148)	(432)	100	323,945
Church of Scotland Guild	33,001	3,639	(2,236)	(882)	(1,350)	32,172
Common Good Fund	8,670	3,041	-	-	-	11,711
Traidcraft Fund	2,563	5,115	(5,390)	-	(100)	2,188
Sunday Stars and Sunbeams	642	167	(549)	-	380	640
Sunday Seekers	367	-	(168)	-	150	349
Bowling Club	891	219	(166)	-	(150)	794
	<u>375,283</u>	<u>58,357</u>	<u>(57,377)</u>	<u>(1,314)</u>	<u>(970)</u>	<u>373,979</u>
	=====	=====	=====	=====	=====	=====
<b>Unrestricted General</b>						
Reserve Account	45,032	75,541	(98,197)	-	10,340	32,716
Life & Work Account	-	262	(341)	-	79	-
Fundraising Group	26,214	5,384	-	-	-	31,598
	<u>71,246</u>	<u>81,187</u>	<u>(98,538)</u>	<u>-</u>	<u>10,419</u>	<u>64,314</u>
	<u>446,529</u>	<u>139,544</u>	<u>(155,915)</u>	<u>(1,314)</u>	<u>9,449</u>	<u>438,293</u>
	=====	=====	=====	=====	=====	=====
<b>Total Funds</b>	<b>832,111</b>	<b>173,384</b>	<b>(160,770)</b>	<b>(11,739)</b>	<b>-</b>	<b>832,986</b>
	=====	=====	=====	=====	=====	=====

# Dundee: St Andrew's Parish Church of Scotland

## Notes to the Accounts (continued)

### 15 Reconciliation of net movement in funds to net cashflow from operating activities

	2015	2014
	£	£
Net movement in funds	875	63,992
Deduct interest income	(18,860)	(18,691)
Deduct gains/ add back losses on investments	11,739	(26,466)
Decrease / (Increase) in debtors	(1,289)	100
Increase / (Decrease) in creditors	(913)	580
	<hr/>	<hr/>
Net cash used in operating activities	(8,448)	19,515
	<hr/>	<hr/>

### 16 Collections for Third Parties

	2015	2014
	£	£
Christian Aid	1,049	1,003
ARCHIE Foundation – Tayside Children's Hospital	457	-
Cruse Bereavement	-	65
Ninewells Cancer Campaign	-	230
Macmillan Cancer Support	-	353
Tayside Children with Cancer and Leukaemia	-	150
Dundee Foodbank	-	140
	<hr/>	<hr/>
	1,506	1,941
	<hr/>	<hr/>

### 17 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contributions 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.

# Dundee: St Andrew's Parish Church of Scotland

## Appendix to the Accounts

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### Congregational Account

Included within the Reserve Account is the Congregational Account. An abbreviated statement of Congregational Account Income & Expenditure is shown below.

	2015	2014
	£	£
<b>Income</b>		
Free Will Offering Scheme - Not under Gift Aid	8,318	8,755
Free Will Offering Scheme - Under Gift Aid	10,378	11,027
Donations – Under Gift Aid	36,121	38,075
Tax Recoverable on Gift Aid Donations	13,447	13,573
Ordinary Offerings - Open Plate	6,060	7,062
Endowment Income	9,269	9,269
Donations	2,348	2,066
Transfer from Reserves for Ministerial Support Salaries	6,012	5,367
	<hr/>	<hr/>
	91,953	95,194
	<hr/>	<hr/>
<b>Expenditure</b>		
Ministries & Mission	69,284	61,622
Presbytery Dues	1,048	998
Minister's Travelling expenses	1,051	960
Pulpit Supply	250	440
Manse expenses	2,733	2,841
Salary costs - Church Officer, Organist and Cleaner	8,364	7,090
Salary costs – Development Worker, Church Administrator	6,012	5,367
Heating and lighting	2,769	2,754
Stationery and printing	236	236
Advertising	865	855
Telephone	432	522
Other local costs	5,154	5,367
Net cost of special collections	-	-
	<hr/>	<hr/>
	98,198	89,052
	<hr/>	<hr/>
<b>Surplus / (Deficit) for the year</b>	<b>(6,245)</b>	6,142
	=====	=====