

The Church of Scotland

Springfield Cambridge Church of Scotland, Bishopbriggs

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2019

Congregation No: 160839

Scottish Charity No: SC005642

Springfield Cambridge Church of Scotland, Bishopbriggs
Reference and Administrative Information

Charity Name: Springfield Cambridge Church of Scotland
Charity Registration Number: SC005642
Congregation Reference Number: 160839
Contact Address: The Church Office
49 Springfield Road
Bishopbriggs
Glasgow
G64 1PN

Trustees

Kirk Session Members

D Armour *	C Dorward *	J McGowan *	J Robertson *	D Williams *
M Blair *	C Faichnie *	G McMillan *	E Robertson *	R Williamson *
M Brown*	B Findlay *	W McSheehy *	S Robertson *	
S Campbell *	D Fleming *	S Millar *	C Scott *	
J Copeland *	A Harvey *	I Murray *	J Scott *	
W Cox*	B Martin *	T Noon *	J Stormont *	
A Crooks *	D Jobson *	M Porter *	A Surgeoner *	
W Currie *	I Lawson *	D Rae *	I Taylor *	
R Ditty *	D Lockhart *	J Reid *	M Walker *	
J Ditty *	A MacKenzie *	C Robertson*	J Watchorn *	

* also member of Congregational Board

Congregational Board Members (elected)

C Bickers	M Gough	M Kinloch	A Stoneman
J Clinton	I Hamilton	M Leeper	H Wilson
H Cranston	H Harvey	S McDougall	
E Cumming	D Hogg	S Paton	
K Donald	J Kerr	D Petrie	

Principal Office-bearers

Minister: Rev I Taylor
Session Clerk: J Scott
Clerk to the Board: S McDougall
Church Treasurer: J Kerr

Independent Examiner

C McMenemy B.A, M.B.A (P.S.M.)
13 William Wilson Court
Kilsyth, Glasgow
G65 9DP

Bankers:

Bank of Scotland
Bishopbriggs

Trustees' Annual Report

Year ended 31 December 2019

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the Model Deed of Constitution as laid down by Act II of the Acts of the Assembly 1994. Hence we have a Kirk Session dealing with matters Spiritual and the Congregational Board which deals with matters of a Temporal Nature- Fabric and Finance.

Recruitment and Appointment of Trustees

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 the 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 at the next Stated Annual Meeting. All members of the Kirk Session also serve on the Congregational Board.

Organisational Structure

The Congregational Board is chaired by the minister and meets seven times a year. Certain responsibilities are delegated to the Clerk of the Board, the Finance Committee, the Treasurer and the Property Committee as appropriate. The Kirk Session also meets a minimum of eight times in the year and is responsible for the spiritual affairs within the church.

Objectives and Activities 2019

Springfield Cambridge Church is a church which aims to make people feel they belong, tries to meet the needs of all God's people and takes every opportunity to spread the gospel message among the local community.

Our Congregation is made up of a variety of people who have made Springfield Cambridge Church their spiritual home. They are friendly and welcoming and share a common faith.

The Church is open in the mornings, Monday to Friday, for meditation and reflection in the Cambridge Chapel. Sunday services are at 11.00 am with additional services of worship held to mark specific Christian events throughout the year. We have two Services of Holy Communion, three times a year, on the first Sunday of February, June and October. We also have a short midweek service on Wednesdays at 11.10 am and this is followed by a cup of tea and fellowship after the service.

As part of the church's outreach to the community, we have a monthly afternoon service of worship at Callieburn Court Sheltered Housing Complex. The church is a member of Bishopbriggs Churches Together and plays an active part in the local ecumenical community. There are two representatives on the steering group. A weekly Ecumenical Bible Study group is held in Springfield Cambridge Church on Wednesday Evenings at 7.30 pm and the congregation is involved in other ecumenical events, such as Holy Week, throughout the year. We are represented at Presbytery level by our Minister and an Elder.

We have a large Guild attendance on Monday evenings from September to April. The meetings are fortnightly and a varied programme is arranged throughout the session. On average we have 70 members at each meeting. The meetings are open for anyone to come along and enjoy the friendship offered. One gentleman has joined us this year. The funds raised by the Guild members are donated to nominated Guild Projects, Charitable Organisations and to the Church Fabric Fund. This year the Fabric Fund received £1,100.

The gentlemen of Springfield Cambridge, Cadder, and Kenmure Parish Churches meet at Cadder Men's Club. They have a varied programme of events and games nights throughout their session.

We have various Youth Organisations who meet throughout the week starting with our Sunday School and Bible Wayfinders who meet during Sunday morning worship. On Tuesdays the Girls' Brigade, Thursdays the Boys' Brigade Junior Section and Company Section and on Fridays the Anchor Boys. The organisations are well supported and enjoyed by those attending. This is due to the hard work and time given by the Officers and Helpers who look after the boys and girls. We also have a Badminton Club for Juniors and Seniors and they meet on Wednesdays and Saturdays.

Our Musical Director, Alan Craig, held another very successful concert on the 19th of December in aid of CHAS in the Glasgow Royal Concert Hall called 'A Christmas Moment'. The Springfield Cambridge Festival Chorus and Orchestra led by Alan Craig and the Springfield Cambridge Junior Chorus, led by Mrs Catherine Taylor entertained us while raising the magnificent sum of £32,500 for CHAS. The Festival Chorus also raised the sum of £7,580.72 for Bowel Cancer with a performance of the Pirates of Penzance.

Objectives and Activities 2019 (contd).

We have a variety of local community groups who use our premises throughout the week. These groups include Mother and Toddlers, Childminders and Woodhead Badminton. These are low cost non profit-making facilities. Our premises are also used commercially, for training purposes, by the local RNIB when required, Dance UK, Yoga Classes and Sports Squad.

In the event of the local Nursing Home having to be evacuated, our church has been designated as emergency accommodation should the need arise.

We opened our doors once again providing Guides and Refreshments on East Dunbartonshire Council's Doors Open Day.

We have a Church Website and Facebook Account and these have been useful for keeping the congregation up to date with church events.

Achievements and Performance 2019

We have 554 members on our Congregational Roll as at 31st December 2019. On a regular basis we have about 200 members attending Sunday worship. This year we had 9 Baptisms, including 1 adult, and 1 Wedding. We have welcomed 11 New Members, 9 by Profession of Faith and 2 by Resolution of the Kirk Session.

Together with Cadder and Kenmure Parish Churches, Springfield Cambridge Church is part of the local Parish Grouping. The Group share in pulpit exchanges and joint services. They also hold joint Kirk Session meetings. A Holiday Club is held jointly in August for Primary age school children. This year's theme was Back Packers.

The Boys' Brigade Company Section was delighted to award Aidon McCormick with his President's Badge. This is the second highest award in the Boys' Brigade. After 63 years service in the Boys' Brigade, George McMillan, Company Captain, was presented with a gift from the 268th Glasgow Company on his retiral. George will be succeeded as Company Captain by John Armour.

The Girls' Brigade awarded Beth Taylor, Tatum Mulholland, Kelsey Taylor and Kirsty Robertson with their Brigaders Brooches which are the second highest award in the Girls' Brigade. Claire Round was awarded her Queen's Award which is the highest award gained in the Girls' Brigade. This was attained after two years of hard work including voluntary work in a local hospice, a written exam, written project and leadership within the company.

A number of members of the Kirk Session were recently presented with Long Service Certificates for faithful service to the Kirk. These ranged from 30 years service to 62 years service. Our senior Elder, Jim Stormont, has served for 62 years.

The Fundraising Group was busy once again with various events. They held a Fashion Show, Musical Extravaganza Concert with the City of Glasgow Wind Orchestra, Holiday Hamper and Quiz Sheets. The sum of £2,319 was raised for the Church Fabric Fund. We also had a Christian Aid Lunch which raised £523.05.

At our Harvest Service in September the Flower Committee decorated the church and packed the donations of produce received into boxes ready for delivery in the local community. They also raised £361 in monetary donations on behalf of Crossreach.

We supported the work of the Lodging House Mission with the sale of Christmas Cards and monetary donations. We have a Gift Service in December when the children and adults donate gifts to be used by local social work agencies. This year it was also suggested we could donate Tesco Vouchers of £5 or £10 which can be given to those in need for food. We also had our annual "Jar of Grace" appeal in aid of UNICEF which raised £1,264.01.

The congregation continues to be a base for training ministers and we are delighted to announce that Dr Sonia Blakesley, our Assistant Minister, has completed her training and has received her "Exit Certificate" and been approved to start applying for her own charge. Sonia was presented with gifts from the congregation to express our thanks for her ministry among us on her final Sunday with us on 24th November. Sonia has been successful in being called to Full Time Ministry at St Mark's Oldhall Church, Ralston, Paisley. We will miss Sonia when she leaves as she has been an excellent Assistant Minister and we look forward to her Ordination and Induction Service on 23rd January 2020.

Achievements and Performance 2019 (contd)

Playlist For Life have set up a Help Point at Springfield Cambridge Church with information available in our Hall of Fellowship. We have a "Cuppa Time" on the 3rd Tuesday of the month from 10-12 to help anyone in the community with dementia, or their carers to make a personal playlist.

Our Widower's Lunch Club is still going strong with weekly lunches and lifts for shopping or appointments.

We continue to review our Stewardship annually and this year we have installed a Fire Alarm System. A maintenance programme has been set up and training will be given to all organisations that use our premises. We have also had a Defibrillator installed on the outside wall of our premises and training has been given on how it should be used. We have also had work done on our drainage system with further work still to be completed next year.

Financial Review

The principal source of income for Springfield Cambridge Church comes from Weekly Offerings. The Income from General Fund Offerings (excluding Tax Recoveries) in 2019 was almost unchanged compared with 2018. In Autumn 2019 we embarked on a Fabric Appeal to raise funds for much needed improvement work to the church buildings. The appeal, which is still ongoing has been a great success and resulted in donations so far of £9,745 being received of which £6,960 is Gift Aided which will result in Tax Recoveries of £1,740. Great emphasis is placed on "Tax Efficient Giving" for those members whose circumstances allow and it is pleasing to note that 80p in each £1 of offerings received in 2019 was Gift-Aided. The number of members giving "Tax Efficiently" as at 31st December 2019 was 206 as against 223 at the 1st January 2019. There are also another 8 members who regularly give Tax Efficiently to any appeals that take place during the year depending on their own tax situation. As a congregation we continue to take maximum advantage of the Gift Aid Small Donation Scheme (GASDS) that was first introduced on 6th April 2013 which means that we can claim tax relief on the first £8,000 of small cash donations in the offering plate in any tax year resulting in an additional Tax Recovery of £2,000 annually. We also maximise our Tax Recoveries by taking advantage, where appropriate of Gift Aid donations at events that are held by our Church Fund Raising Group.

The number of members in particular giving by "Gift Aid" had remained fairly steady for the last 5 years up until 2018, but unfortunately due to numerous factors out with our control affecting the number of Gift Aid donors, the number giving tax efficiently is 7% lower than at 1st January 2019. Promotional articles for "Gift Aid" are placed in the Springfield Record periodically and Elders encourage this method of giving at their Communion Visits where appropriate.

As well as Income from Offerings we also received contributions in 2019 from various church organisations including The Guild, 65th Glasgow Girls' Brigade Company and the Badminton Club. In 2019 we also received £24,294 (2018-£24,534) in donations/contributions from the outside agencies who regularly use our halls. We maintain an excellent relationship with all the outside agencies who use our premises and the Trustees recognise the positive financial benefits this brings to Springfield Cambridge Church. There is a minimal cost to the church apart from heating and lighting for the Outside Agencies as most of the "opening/closing" of the Church Buildings is carried out by volunteer members.

Our "Church Fund Raising Group" held a number of very successful events in 2019 with over £2,500 being raised for the Fabric Fund with over £250 of tax relief income also recently received. The group continues to go from strength to strength and tickets for each event the group organises are very much in demand.

In 2019 £42,291 was spent on Fabric Maintenance to help maintain the buildings to an excellent standard. The bulk of the Fabric expenditure was in respect of new fire doors and essential drainage work outside the church buildings. We are in the process of commissioning a new energy survey of the church premises and we also anticipate having to install a replacement boiler in the church which could cost between £40k - £60K. We are indebted to Fabric Committee and the Monday morning work party who do so much to maintain the church buildings.

Other income received during 2019 included funds from the ongoing Recycle for Profit scheme that is administered by two of our Officer Bearers which has now raised over £3,100 since it began in 2013. In addition, donations are regularly received from our members in respect of the tea and coffee that is served after the Sunday morning worship. We also received 2 Unrestricted legacies in 2019 totalling £10,800 and these funds have been assigned to Fabric Fund.

Our General Fund Income in 2019 included a backdated General Fund tax claim settlement from HMRC of £5,577 that should have been received in 2018 and this resulted in a surplus for the year on the General Fund of £9,517. £10,000 was transferred from the General Fund to the Fabric Fund as at the year end and £517 has been transferred to the Manse Fund as at the year-end which means that the General Fund shows a balance of £10,387 as at 31st December 2019.

Financial Review (contd)

As at 31st December 2019 we still await settlement of our Quarter 4 (2019) General Fund tax claim from HMRC for £4,710 along with an outstanding Fabric Fund Tax claim of £3,050.

Unfortunately, no credit interest was payable on our bank accounts during 2019 due to continuing low interest rates and this is also likely to be the case in the near future.

The Church of Scotland Energy Scheme for Electricity will be renewed on 1/4/2020 for a further period of 3 and a half years which means that we will continue to receive the most competitive Gas prices available. The tariff which is fixed for the contract period under the new agreement with Opus Energy is likely to be around 10% higher than the previous contract price. Another huge benefit is that the electricity supplied to the church premises will be 100% certified renewable. The Energy Scheme for Gas will also be renewed on 1/4/2020 for a period of 4 years with the supplier remaining as Scottish Hydro. The gas price is likely to be 12% higher than the previous contract price, but again the tariff is fixed for the contract period. The Energy Scheme is administered by the General Trustees. Nearly 900 Church of Scotland congregations are members of the scheme and Springfield Cambridge has been a member since the group was formed nearly 15 years ago. The Trustees are committed to lowering energy costs in the medium to long term and the Congregational Board has an ongoing action plan that will help to achieve this goal. We also received a 100% exemption from water charges in tax year 2020/2021. This exemption was granted based on our level of income in 2018.

Many Challenges lie ahead in 2019 with members continuing to feel the impact financially of rising prices, low savings interest rates, uncertain investment returns which along with pension and job uncertainty all affecting church giving. The Trustees value the continuing financial support of all the "regular" givers and this has meant once again that Springfield Cambridge has returned a surplus on the General Fund as at the year end. Springfield Cambridge is well placed to meet all these challenges head on and we look forward to year ahead with cautious optimism.

Reserves Policy

At the year end the Church held unrestricted funds of £65,690 in the Fabric Fund. The General Fund had a balance of £10,387 as at 31st December 2019 after transferring £10,000 to the Fabric Fund. £517 has also been transferred from the General Fund to the Manse Fund during 2019 with £1,100 being transferred into the Fabric Fund from the Guild Fund. £60 was transferred from the Guild Fund to the Flower Fund during the year with £152 being transferred from the Golf Day Fund to the Benevolent Fund. The Golf Day Fund was closed on 31st December 2019. Additional Unrestricted funds are also held as set out in Note 2.

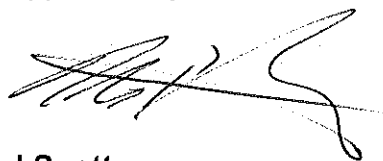
The church also held £10,348 of restricted funds as at the 31st December 2019 (£10,035-31st December 2018). The purposes of all funds are set out in note 2 forming part of the financial statements for the year ended 31st December 2019 along with the level of reserves held.

The Reserves are held to cope with any unexpected items of expenditure that may occur during the year. We continue to refurbish our large suite of buildings as funds allow and we are still investigating ways to be more energy efficient. This ongoing work to ensure that our buildings remain modern and compliant with all Health & Safety Standards will undoubtedly require to be partly funded from the Reserves.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



J Scott

Session Clerk

23rd February 2020

Springfield Cambridge Church

SC 005642

Independent Examiner's Report to the Trustees of Springfield Cambridge Church

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 12 to 16.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.



SIGNED:

Colin McMenemy B.A, M.B.A (P.S.M.), 13 William Wilson Court, Kilsyth, Glasgow, G65 9DP

23rd February 2020

Springfield Cambridge Church of Scotland, Bishopbriggs
 Statement of Balances
 At 31 December 2019

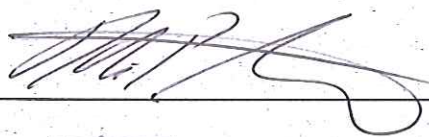
		Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Bank and Deposit Balances					
Bank and deposit balances brought forward		92,270	10,035	102,305	89,744
Movement in year:					
Excess of Receipts over Payments		(5,688)	313	(5,375)	12,561
Bank and deposit balances carried forward	2	86,582	10,348	96,930	102,305
<u>Additional Information</u>					
<u>Assets</u>					
Gift Aid Receivable		7,760	-	7,760	10,705

Note: Gift Aid receivable breakdown as undernoted:

General Fund- £4,710

Fabric Fund- £3,050

The Accounts were approved by the Trustees on 23 February 2020 and signed on their behalf by.



(SESSION CLERK)



(TREASURER)

Springfield Cambridge Church of Scotland, Bishopbriggs
Receipts and Payments Account
for the year ended 31 December 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Receipts					
Donations	3	142,563	574	143,137	138,431
Legacies		10,800		10,800	7,300
Activities for Generating Funds		2,509	-	2,509	2,546
Bank & Deposit Interest		-	-	-	-
Rental of Premises		24,294	-	24,294	24,534
Other Receipts		nil	9,678	9,678	9,609
Total Receipts		180,166	10,252	190,418	182,420
Payments					
Cost of Generating Funds	4	453	-	453	489
Charitable Activities	4	186,349	8,991	195,340	169,370
Governance Costs	4	-	-	-	-
Total Payments		186,802	8,991	195,793	169,859
Excess of Receipts over Payments for the year before transfers		(6,636)	1,261	(5,375)	12,561
Transfers		948	(948)	-	-
Excess of Receipts over Payments		(5,688)	313	(5,375)	12,561

Springfield Cambridge Church of Scotland, Bishopbriggs
Notes forming part of the accounts
for the year ended 31 December 2019

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2019 £	Receipts £	Payments £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
Designated Fabric Fund	71,260	23,807	40,477	11,100	65,690
General Fund	10,870	156,359	146,325	(10,517)	10,387
Designated Development Fund	8,436	-	-	-	8,436
Designated Manse Fund	1,502	-	-	517	2,019
Designated Organ Fund	-	-	-	-	-
Designated Book of Remem Fund	50	-	-	-	50
Designated Golf Day Fund	152	-	-	(152)	nil (closed 31/12/2019)
	<u>92,270</u>	<u>180,166</u>	<u>186,802</u>	<u>948</u>	<u>86,582</u>
Restricted funds					
Benevolent Fund	4,866	574	500	152	5,092
Bequest Fund	680	-	-	-	680
Flower Fund	629	1,997	2,062	60	624
The Guild	3,142	7,164	6,022	(1,160)	3,124
The Sunday School	718	517	407	-	828
	<u>10,035</u>	<u>10,252</u>	<u>8,991</u>	<u>(948)</u>	<u>10,348</u>
Total Funds	<u>102,305</u>	<u>190,418</u>	<u>195,793</u>	<u>0</u>	<u>96,930</u>

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 created through legal processes, but still within the wider 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.

Purposes of the Restricted funds

Benevolent Fund: This fund is administered by the Minister and Session Clerk and the use of funds is at their sole discretion.

Bequest Fund: This is a fund to be used for the purpose outlined in the bequest.

Flower Fund: The Trustees have set aside funds from donations to be used for the purchase of flowers for display in the church and distribution to the sick and bereaved thereafter. The fund is administered by the Flower Convenor.

Guild Fund: The Trustees are responsible for the Guild, whose appointed Office Bearers have day to day control of this fund.

Purposes of the Unrestricted Funds

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

General Fund: This fund is used for expenses incurred in the day to day running of the Church.

Development Fund: The Trustees run this fund to develop both the church internally and externally in the wider community.

Manse Fund: The Trustees have set aside funds to assist with minor maintenance of the manse.

Organ Fund: The Trustees have set aside funds to assist with purchase/maintenance of the Organs/Pianos.

Book of Remembrance Fund: The Trustees have set aside these funds to be used in connection with the Book of Remembrance.

Golf Day Fund (Closed 31/12/2019): The Trustees have set these funds aside to be used for Church Golf Events.

Springfield Cambridge Church of Scotland, Bishopbriggs
Notes forming part of the accounts
for the year ended 31 December 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
3 Analysis of Donations				
WFO Scheme (non Gift Aid)	15,566	-	15,566	16,589
Gift Aid Donations	91,405	-	91,405	94,866
Tax Recovered on Gift Aid Dons.	26,244	-	26,244	17,356
Ordinary Offerings (Open plate)	7,814	-	7,814	7,347
Other Offerings, Donations, etc	1,534	574	2,108	2,273
	<u>142,563</u>	<u>574</u>	<u>143,137</u>	<u>138,431</u>
4 Analysis of Payments				
<i>Cost of Generating funds</i>				
Offering envelopes	453	-	453	489
	<u>453</u>	<u>-</u>	<u>453</u>	<u>489</u>
<i>Charitable Activities</i>				
Ministries & Mission alloc	81,312	-	81,312	75,940
Presbytery Dues	4,353	-	4,353	4,131
Minister's expenses	3,011	-	3,011	3,608
Pulpit Supply	280	-	280	560
Council Tax	2,858	-	2,858	2,774
Other Salary Costs	30,032	-	30,032	29,480
Fabric repairs & maint	42,291	-	42,291	23,029
Heat and light	9,317	-	9,317	7,218
Water Charges/Insurance	3,555	-	3,555	4,399
Cleaning Materials	1,135	-	1,135	1,274
Organ & Piano Maint	176	-	176	220
Printing, Stationery & Telephone	6,110	-	6,110	5,771
Outreach	100	-	100	150
Life & Work	13	-	13	26
Other expenses	1,806	8,991	10,797	10,790
	<u>186,349</u>	<u>8,991</u>	<u>195,340</u>	<u>169,370</u>
<i>Governance Costs</i>				
Independent Examiner's Fee	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>186,802</u>	<u>8,991</u>	<u>195,793</u>	<u>169,859</u>

Springfield Cambridge Church of Scotland, Bishopbriggs
Notes forming part of the accounts
for the year ended 31 December 2019

5 Trustee Remuneration and Related Party Transactions

During the year one Trustee (the Minister) received reimbursement of expenses of £5,869 in respect of council tax, travel and sundry expenses. In addition Mr D Armour received £560 for providing his services as an Organist during the year and Mrs Catherine Taylor (wife of the Minister) received £160 for providing her services as as an Organist during the year.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £27,585 and the maximum stipend (in the fifth and subsequent years) was £33,899.

7 Collections for Third Parties

	2019	2018
	£	£
Christian Aid	1,388	1,730
Lodging House Mission	721	553
Crossreach	521	450
Marys Meals	620	1,090
U.N.I.C.E.F.	1,264	1,425
The Boys' Brigade World Mission Fund Appeal		250
Poppy Scotland	***	***
Guild Projects	476	805
Tom Allan Centre	150	100
Discovery Group		40
Canine Partners in Scotland		40
	-----	-----
	<u>5,140</u>	<u>6,483</u>

*** A Collection was held in 2018 and 2019 for Poppy Scotland and the money was counted centrally by Poppy Scotland.

GENERAL FUND BUDGET

	BUDGET 2020		ACTUAL 2019	
	£	£	£	£
INCOME				
Offerings				
WFO Scheme (non Gift Aid)	13,232		13,011	
Gift Aid Donations	78,000		83,635	
Tax on Gift Aid Donations (Including GASDS)	19,500		26,244	
Ordinary Offerings (Open plate)	7,600		7,814	
		118,332		130,704
Other Ordinary General Income				
Contributions from Congregational Organisations	425		425	
Outside Agency Income	24,000		24,271	
After Service Coffee	959		959	
		25,384		25,655
Total Ordinary General Income		<u>143,716</u>		<u>156,359</u>
EXPENDITURE				
National Ministry and Mission & Wider Work				
Ministries and Mission Allocation	84,846		81,312	
Presbytery Dues	4,579		4,353	
		89,425		85,665
Local Staffing Costs				
Ministers Travelling Expenses	2,200		2,086	
Ministers Telephone	1,000		925	
Pulpit Supply	490		280	
Church Officer/N.E.S.T. (BASIC SALARY 2020- £15,408)	18,200		18,043	
Deputy Church Officer (BASIC SALARY 2020- £4,332)	5,450		5,351	
Musical Director (BASIC SALARY 2020- £6,228)	6,800		6,638	
		34,140		33,323
Buildings Costs				
Fabric Repairs & Maintenance	2,000		1,811	
Heating & Lighting	10,300		9,317	
Water Charges	nil		nil	
Insurance	3,700		3,555	
Manse Upkeep/Council Tax	3,525		3,375	
Cleaning Materials	1,200		1,135	
		20,725		19,193
Other Local Costs				
Offering Envelopes	453		453	
Telephone, Printing, Stationery, Photocopying	6,293		6,110	
Life and Work	26		13	
Bishopbriggs Churches Together	100		100	
Parish Grouping Costs	100		nil	
Organ & Piano Maintenance	176		176	
Misc Expenses	1,900		1,806	
		9,048		8,661
TOTAL GENERAL EXPENDITURE		<u>153,338</u>		<u>146,842</u>
BUDGETED GENERAL FUND DEFICIT FOR 2020		(9,622)		
BALANCE ON THE GENERAL FUND AS AT 1/1/2019				10,870
SURPLUS/DEFICIT FOR YEAR				9,517
BALANCE ON THE GENERAL FUND AS AT 31/12/2019				20,387
TRANSFER TO FABRIC FUND				(10,000)
TRANSFER TO MANSE FUND				(517)
BALANCE ON GENERAL FUND AS 1/1/2020				10,387