

SUMMARY ACCOUNTS and CONTRIBUTIONS LIST 2012

FORTWILLIAM AND MACRORY PRESBYTERIAN CHURCH

Annual accounts for year ended 31st December 2012

Statement of financial activities

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources						
	Regular Direct Giving	41,293	18,145	-	59,438	72,879
	Gift Aid	6,571	3,016	-	9,587	13,195
	Donations & Legacies	190	-	-	190	854
	Activities that generate Income	1,621	24	-	1,645	3,622
	Investment income	8,684	17	1,522	10,223	3,810
	Other income sources	3,538	36,392	-	39,930	20,835
	Total incoming resources	61,897	57,594	1,522	121,013	115,195
Resources expended						
	Central Church Assessments	12,633	-	-	12,633	12,633
	Minister	26,884	-	-	26,884	26,489
	Other Ministry & Support staff	4,861	24,376	-	29,237	21,958
Life & Work	Worship & Fellowship	1,131	1,520	-	2,651	2,224
	Discipleship & Ministry	158	157	-	315	323
	Mission & outreach	1,014	12,910	-	13,924	11,444
	Governance costs	4,633	28	-	4,661	3,580
Property & Equipment	Utilities	10,490	-	-	10,490	10,035
	Repairs & Maintenance	6,021	34,281	-	40,302	18,481
	Insurance	6,517	-	-	6,517	6,489
	Depreciation	12,396	2,638	-	15,034	15,034
Grants to Missions & Charities	United Appeal	-	4,100	-	4,100	4,951
	Other PCI Schemes	-	1,501	-	1,501	2,030
	Other Missions & Charities	-	1,908	-	1,908	320
	Total resources expended	86,738	83,419	-	170,157	135,991
	Net incoming/(outgoing) resources before transfers	(24,841)	(25,825)	1,522	(49,144)	(20,796)
	Transfers between funds - in	700	44,904	-	45,604	6,619
	Transfers between funds - out	(23,349)	(1,278)	(20,977)	(45,604)	(6,619)
	Net incoming/(outgoing) resources before other recognised gains/(losses)	(47,490)	17,801	(19,455)	(49,144)	(20,796)
Other recognised gains/(losses)						
	In year Gain (Loss) on investment assets	16,740	(14)	2,315	19,041	2,409
	Adjustment on revaluation of Manse		(35,000)		(35,000)	
	Gain on part return of PMS investment				-	65,040
	Net movement in funds	(30,750)	(17,213)	(17,140)	(65,103)	46,653
	Church funds brought forward	368,442	431,224	60,587	860,253	813,600
	Total funds carried forward	337,692	414,011	43,447	795,150	860,253



FORTWILLIAM AND MACRORY PRESBYTERIAN CHURCH

Annual accounts for year ended 31st December 2012

Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
Fixed assets					
Tangible assets	101,673	386,522	-	488,195	538,229
Investments	180,248	-	43,447	223,695	202,082
Total fixed assets	281,921	386,522	43,447	711,890	740,311
Current assets					
Debtors	1,739	4,342	-	6,081	4,640
Cash at bank and in hand	54,032	41,437	-	95,469	125,738
Total current assets	55,771	45,779	-	101,550	130,378
Creditors & Deferred Income: amounts falling due within one year	-	18,290	-	18,290	10,436
Net current assets/(liabilities)	55,771	27,489	-	83,260	119,942
Total Nett assets	337,692	414,011	43,447	795,150	860,253
Funds of the Church					
Unrestricted funds	44,796			44,796	241,136
Designated Funds	292,896			292,896	127,306
Restricted income funds	-	414,011	-	414,011	431,224
Endowment funds		-	43,447	43,447	60,587
Total funds	337,692	414,011	43,447	795,150	860,253

Signed on behalf of the Congregational Committee

Signature	Print Name	Date of approval
	Brian Downey	17-Feb-13
	Claire Hughes	17-Feb-13

I have examined the books and records of Fortwilliam & Macrory Presbyterian Church and have obtained all the explanations and information requested. I confirm that the foregoing Balance Sheet and Statement of Financial Activities presents a true and fair view of the financial transactions of the said Church for the year ended 31 December 2012



Graeme Allen FCA ACIS
Chartered Accountant Date 11th February 2013

Summary of Church Accounts 2012 - continued

Church Funds, Clubs & Societies

	Balance 1.1.12	Incoming Resources	Outgoing Resources	Donation to Church	Transfers	Gains and (Losses)	Balance 31.12.12
	£	£	£	£	£	£	£
General Fund	77628	61897	74342	400	(20787)		44796
General Fund - Investments	163511					16737	180248
Property - General	114069		12396				101673
Property	424160		2638			(35000)	386522
Fabric Fund	4223	8984	34281		21087	(13)	
Boiler Replacement Fund		5830					5830
Youth & Community Fund	13237	22471	24403		(330)		10975
B2B Projects		11207	11237		30		
Benevolent Fund	33741	656	1000			1008	34405
Sabbath School Fund	13628	642	725			663	14208
Boys Brigade Fund	3722	88			(247)	168	3731
Boys Brigade 41st Coy.	761	1040	1382		247		666
Flower Fund	259	598	615				242
United Appeal	4076	4100	4100			123	4199
Presbyterian Women	5519	210	210			352	5871
Bowling Club	773	557	180	(400)			750
Gardening Society	571	160	155				576
Youth Club	375	509	426				458
	<u>860253</u>						<u>795150</u>
Badminton Club				90			

Contributions to Missions and Charities

Members Contributions and Income from Endowments enabled the Church to make the following payments to Missions & Charities :-

2011	2012
£	£
4951 United Appeal (Target set by Presbytery £5435)	4100
Student Bursary Fund	315
673 Moderator's Appeals (2011 East Africa Famine)	
804 World Development Appeal	657
195 Presbyterian Women	209
358 Presbyterian Orphans & Childrens Society	317
230 Royal British Legion Poppy Appeal	286
RJMH Perinatal Unit	485
<u>7211</u>	<u>6369</u>

The foregoing financial summary does not form part of the full Church accounts.

The full accounts are available on the church website (www.fmpci.com) or may be obtained, on request, from the Congregational Treasurer.

FWO No.	FWO	Spring Gift Day	Harvest Gift Day	Repairs	Church Funds	United Appeal	Missions & Charities
1	960.00						
2	65.00				18.60		
3	815.00	300.00	500.00	480.00	520.00	240.00	20.00
4	152.50	10.00	20.00	23.50		3.00	
5	324.00	10.00					
6	265.00				50.00		
7	224.00	50.00	100.00	120.00	43.00	24.00	10.00
8	230.00	10.00	40.00	100.00		20.00	
9	49.00	5.00	10.00				
10	280.00	30.00	50.00	60.00	32.00	10.00	
11	53.00	5.00	5.00				
12	55.00	5.00	5.00				
14	210.00			18.00		18.00	
15	31.00			14.00	60.00	6.50	
16	219.00	10.00	10.00	25.00		5.00	
17	630.00	50.00	60.00	120.00		60.00	
19	255.00	30.00	40.00	23.00	40.00		
21	260.00						
22	245.00	40.00	40.00				
24	495.00	20.00	10.00		43.85		
25	328.00					10.00	
26	310.00			43.21		68.00	
27	29.00						
28	550.00	50.00	50.00				
29	265.00	20.00	20.00	5.00		15.00	20.00
30	85.00		10.00				
31	454.50		20.00				50.00
32	371.00	20.00	30.00				
33	273.00	10.00	10.00	5.00	20.00	28.00	10.00
34	146.00		100.00	63.00		13.00	
35	205.00		10.00	5.00			
36	535.00	20.00	25.00	50.00	110.00	60.00	
37	72.50	10.00	50.00				
38	320.00		50.00				
39	450.00	80.00	50.00				20.00
40	65.00		5.00				
41	25.50			3.00		8.40	
42	36.00						
43	636.00	20.00	20.00	60.00	30.00	60.00	
45	51.00			2.00	20.00		
46	117.50					9.00	
47	183.00		20.00	2.00			
48	246.00			40.00	150.00	40.00	
49	1040.00	250.00	500.00	65.00	45.00	55.00	50.00
50	265.00		25.00	41.00	25.00	24.00	

FWO No.	FWO	Spring Gift Day	Harvest Gift Day	Repairs	Church Funds	United Appeal	Missions & Charities
52	88.00			12.00		16.00	
53	35.00			5.00			
54	420.00	100.00	100.00	120.00	32.00	60.00	10.00
55	347.00	50.00	60.00		34.00		
56	210.00	10.00	10.00			50.00	
57	159.00	10.00	10.00				
58	10.00						
59	360.00		200.00	110.00		110.00	
60	152.00					9.00	
61	371.00	50.00	25.00				
62	1590.00	500.00	500.00	240.00	12.20	240.00	20.00
63	265.00			36.00	25.00	36.00	
64	530.00		60.00	36.00		36.00	
65	810.00	10.00	10.00	60.00	70.00	45.00	
66	415.00				20.00		
67	16.00		5.00				
68	478.00	50.00	55.00	59.00		60.00	
69	68.00			5.00		9.00	
70	145.00						
71	175.00						
72	190.00	20.00	30.00				
73	90.00		5.00		25.00		
74	254.00	40.00	50.00	44.00		43.00	
75	230.00						
76	110.00			9.00		6.00	
77	282.00	25.00	50.00	25.00		25.00	
78	84.50	10.00	5.00				
79	60.00	10.00					
80	18.50		10.00	1.00		5.00	
81	600.00	100.00	100.00	420.00	20.00		
82	269.00	50.00	50.00	50.00		50.00	
83	125.00						
84	210.00	50.00	100.00	110.00		75.00	20.00
85	255.00	20.00	30.00	32.00		33.10	20.00
86	242.00	5.00	5.00				
87	5.00						
88	360.00	20.00	10.00	110.00		115.00	
89	17.50						
90	130.00						
91	175.00						
92	240.00		20.00		25.00		
93	175.00				20.00		
94	290.00						
95	60.00			60.00	27.20		
96	265.00	50.00	50.00				
97	620.00	150.00	150.00	160.00		150.00	20.00
98	51.00						
99	290.00	10.00	20.00				

FWO No.	FWO	Spring Gift Day	Harvest Gift Day	Repairs	Church Funds	United Appeal	Missions & Charities
100	370.00	50.00	75.00	260.00	12.00	55.00	
101	270.00	10.00	10.00			12.00	
102	265.00			27.00		22.00	
103	185.00						
104		10.00	10.00		15.00		
105	67.00	10.00	10.00				
106	1045.00	20.00	100.00	60.00		60.00	20.00
107	245.00	10.00	10.00	16.94		13.53	
108	510.00	20.00	40.00	370.00			
109	264.00						
110	119.50			10.06		8.05	
112	515.00	5.00	5.00	30.00	20.00	30.00	5.00
113	1325.00	100.00	100.00	120.00		300.00	
114	52.00	5.00	5.00				
115	75.00	10.00	10.00		32.00		
116	260.00	60.00	40.00	60.00		60.00	
117	240.00						
118	230.00	10.00	10.00	10.00			
119	170.00						
120	118.50						
122	34.00						
124	150.00						
125	265.00	20.00	30.00	5.00		60.00	
126	630.00	50.00	50.00	60.00	30.00	60.00	
127	154.50						
129	285.00	40.00	50.00		20.00		
130	146.00	10.00					
131	455.00	20.00	60.00	50.00		115.00	20.00
132	10.00			2.00		2.00	
133	50.00		30.00				
134	112.00			5.00			
136	20.00						
200	600.00		200.00		500.00	500.00	200.00
201	480.00	50.00	50.00	60.00		60.00	
202	155.00		300.00			55.00	
203	100.00			50.00			
206			50.00				
207	150.00						
208	200.00						
211					1000.00		
212	300.00				20.00		
213	10.00						
218			10.00				

Members who have signed a Gift Aid declaration are reminded that they must pay sufficient United Kingdom tax (income or capital gains) to cover the amount the church will reclaim on their donations. If you cease to pay sufficient tax please contact the Treasurer or Assistant Treasurer.

If you require a certificate for tax purposes please contact the Congregational Treasurer