

**St James the Less receipts and payments for the year ending 30 September 2009**

	Notes	Unrestricted	Restricted	Total Funds	2007-08
		£	£		£
Receipts	1				
Collections					
Cash		2,525.17		2,525.17	2,807
Gift Aid Cash		546.50		546.50	640
Envelopes		10,367.71		10,367.71	11,015
Direct Giving		18,998.00		18,998.00	17,061
Inland Revenue (gift aid)	2	9,443.78		9,443.78	5,320
		41,881.16		41,881.16	36,843
Other receipts					
Bank Interest		445.67		445.67	554
Coffee Money		302.66		302.66	318
Donations		1,449.11		1,449.11	949
Legacy		977.00			0
Fund Raising			2,545.94	2,545.94	1,964
Hall Rent		560.00		560.00	466
Misc receipts		219.76		219.76	765
Music		50.00		50.00	250
Outreach		582.20		582.20	369
Travel Grant		0.00		0.00	150
St Mungo's WL		13,374.00		13,374.00	13,067
		17,960.40	2,545.94	19,529.34	18,851
Total receipts		59,841.56	2,545.94	62,387.50	55,694
Payments					
Rector					
Salary + NIC		24,259.64		24,259.64	23,406
Expenses		2,150.00		2,150.00	1,840
Pension Fund		5,588.10		5,588.10	5,426
Telephone		700.08		700.08	700
Travel		3,200.04		3,200.04	3,200

	Notes	Unrestricted	Restricted	Total Funds	2007-08
Rectory Heat+ Light		800.04		800.04	800
Rectory Maintenance		244.78		244.78	454
Council Tax		2,308.27		2,308.27	2,516
		39,444.38		39,444.38	38,520
Buildings					
Heating & Lighting		3,834.00		3,834.00	2,596
Insurance		2,744.40		2,744.40	2,662
Repairs+ Maintenance		1,141.10		1,141.10	875
		7,719.50		7,719.50	6,134
Other payments					
Administration		362.85		362.85	240
Charitable giving	3	472.19		472.19	329
Fund raising expenses		162.23		162.23	0
Gift Aid for Charities	6	88.20		88.20	288
Hall Cleaning		90.00		90.00	205
Misc Expenses	4	425.80		425.80	969
Music		592.30		592.30	499
Outreach		338.49		338.49	453
Pastoral Care Group		20.25		20.25	17
Piano + Organ		368.35		368.35	0
Quota		4,454.55		4,454.55	3,847
Worship Expenses		547.33		547.33	426
Youth Group		0.00		0.00	36
Young Church		8.50		8.50	58
		7,931.04		7,931.04	7,367
Total Payments		55,094.92		55,094.92	52,021
Surplus for the year		4,746.64	2,545.94	7,292.58	3,673

St James the Less Episcopal Church

**Statement of balances as at 30 September 2009**

	Unrestricted	Restricted	Total Funds
Cash at bank & in hand			
RBS Current account			4,358.84
Cash in hand			0
Unpresented cheques			-291.18
HBOS Treasurer's account			26,284.80
Total cash funds at end of year			30,352.46
Investments (3.5% Consol stock)			
Opening market value			100.00
Closing market value			100.00
Assets retained for Charity's own use			
Church buildings & rectory	See note 5		0
Fund balances (Cash, Investments & Assets retained)			
Opening balance	7,188.66	2,605.40	13,365.82
Surplus/ deficit for the year	4,746.64		2,545.94
Transfer between funds	-445.67	445.67	
Total Funds at end of year	11,489.63	3,051.07	15,911.76

On behalf of the Trustees  
Dr C G Smith  
Saturday, October 24, 2009

Hon Treasurer

I am satisfied that these accounts represent a true statement of St James the Less financial affairs  
Independent Examiner

**Notes to accompany the 'Statement of balances as at 30 September 2009' on p. 2**

**1. Format.** The accounts are prepared on normal accounting principles and are set out using the format approved by the Office of the Scottish Charity Regulator (OSCR)

**2. Gift Aid.** Total received (£9,443.78) included £149.80 raised on special collections (see note 6)

**3. Charitable Giving: Principal recipients**

Aberlour Trust	167.00
Children' Hospice Association Scotland	167.00
Erskine	90.00
Church Action on Poverty	36.00

**4. Miscellaneous Expenditure breakdown**

Flower arranging demonstration float	80.00
Nooma DVDs x 3	21.58
Fabric for choir cassocks	110.57
Poppy wreathes x 2	33.30
Easter breakfasts	51.76
T Shirts	50.59

**5. Church buildings.** These have been shown in the balance sheet as NIL but are valued for insurance purposes as follows:- Church £2,276,409

Hall, £102,341 and Rectory £138,663

**6. Special Collections**

During the year the church made 8 special collections. The funds received (and associated tax credits were paid directly to the charity and are not shown in these accounts

For information purposes, the amount collected (including gift aid) were as follows:

USPG	610.00
Children of Africa	50.00
Seafarer's Mission	408.60
Bethany Trust	332.00
World Vision	175.00
Chitambo Ambulance Appeal	530.40
Mother's Union	138.76
Bishop's Lent Appeal	183.00

**Budget 2009-10**

	2007-08 BUDGET	2008-09 ACTUAL	2008-09 BUDGET	2009-10 BUDGET
<b>INCOME</b>				
Collections				
Cash	3,726	2,525	3,045	2,900
GA Cash	2,464	546	685	630
Envelopes	9,741	10,368	11,989	11,747
Direct Giving	13,868	18,998	18,255	21,120
Inland Revenue	7,095	9,444	7,054	7,870
	36,894	41,881	41,028	44,267
Other income				
Bank Interest	350	445	600	300
Coffee Money		302	300	300
Donations	2,500	2,426	2,000	2,000
Fund raising	2,500	2,546	4,000	2,500
Hall Rent	400	560	500	1,150
Misc Income	690	220	300	250
Music		100		0
Outreach	750	582	450	500
Travel Grant	150	0	150	0
West Linton	12,274	13,374	13,374	13,571
	19,614	20,555	21,674	20,571
<b>Total</b>	<b>56,758</b>	<b>62,436</b>	<b>61,202</b>	<b>64,838</b>

<b>EXPENDITURE</b>				
Rector				
Salary + NIC	22,869	24,260	24,217	24,459
Expenses	1,350	2,150	2,300	1,200
Pension fund	5,307	5,588	5,630	7,765
Telephone	700	700	700	700
Travel	3,200	3,200	3,200	3,200

Rectory Heat+Light	800	800	800	800
Rectory Insurance	150	193	200	206
Rectory Maintenance	1,000	245	1,000	1,000
Council Tax	2,446	2,308	2,650	2,338
	37,822	39,444	40,697	41,668
Buildings				
Heating & Lighting	2,730	3,834	3,120	5,350
Insurance	2,500	2,744	2,930	2,832
Repairs + Maintenance	1,000	1,141	1,000	1,000
Quinquennial repairs	5,000		6,000	4,500
	11,230	7,719	13,050	13,682
Other expenditure				
Administration	150	363	150	300
Charitable Giving	500	472	400	400
Gift Aid added to Special Collections	288	150	0	0
Hall Cleaning	260	110	200	200
Misc Expenses	420	589	500	500
Music	700	592	500	600
Outreach	500	338	450	485
Pastoral Care Group	30	20	0	20
Piano + Organ	200	368	200	200
Quota	4,226	4,455	4,455	5,033
Worship expenses	400	547	400	550
Youth Group	50	8	100	100
Young Church	100	0	100	100
	7,824	8,012	7,455	8,488
<b>Total</b>	<b>56,788</b>	<b>55,175</b>	<b>61,202</b>	<b>64,838</b>