



**The Church of Scotland**  
**Lasswade and Rosewell Parish Church**  
**Final Accounts for year ended**  
**31st December 2016**

**Congregation No: 030211**

**Charity No: SC 015878**

## Reference and Administrative Information

Charity Name: Lasswade & Rosewell Parish Church (Church of Scotland)  
Charity Registration Number: SC015878  
Congregation Reference No: 030211  
Contact Address: Mrs Patricia Lawrie  
48 Lothian Street  
Bonnyrigg  
EH19 3AA

## Trustees

### Kirk Session:

Interim Moderator: Rev Ian Cathcart until 10<sup>th</sup> March 2016

Moderator: Rev Lorna Souter from 10<sup>th</sup> March 2016

Charles Adams	Agnes Anderson	Raymond Branch
Moira Campbell	Walter Culton	Herbert Dryden
Catherine Drysdale	Cecile Gillespie	Patricia Lawrie
Myra McLean	Eleanor Marshall	Ian Murdoch
May Murdoch	Morag Rennie	Andrew Renwick
Dorothy Spence	Elizabeth Tait	Sheila Turner
w.e.f. 06/11/16 James Pryde	w.e.f. 06/11/16 Ross Lyall	
Deceased: Isobel Henderson		

## Principal Office-bearers

Minister: Rev Lorna Souter w.e.f. 10<sup>th</sup> March 2016  
Interim Moderator: Rev. Ian Cathcart until 10<sup>th</sup> March 2016  
Session Clerk: Dorothy Spence  
Church Treasurer: Patricia Lawrie

## Independent Examiner

Gordon Lyall  
15 Park Road  
Bonnyrigg  
EH19 2AW

## Bankers

Royal Bank of Scotland  
High Street  
Bonnyrigg  
EH19 2AA

# **Trustees' Annual Report Year ended 31 December 2016**

## **Structure, Governance and Management**

### **Governing Document**

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

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session is moderated by the Minister; the Kirk Session consists of Elders appointed for life. Certain responsibilities are delegated to the Property Committee as appropriate, and also any other subcommittee as required. The Kirk Session which meets as and when required is responsible for spiritual and temporal affairs within the church.

### **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.

### **Lasswade and Rosewell Choir**

During 2016 the Choir sung an anthem on 13<sup>th</sup> March when Lorna was preached in, and again on Easter Sunday and at the recent Christingle service at Lasswade on 23<sup>rd</sup> December. We have also managed, on the whole, to sing an Introit at each service in Lasswade. Once again, I extend my thanks to the regular choir members for their continued support and my thanks also go out to those people who supplement the choir from time to time. Without their commitment, the musical contribution at Lasswade would be all the poorer.

As previously mentioned, I find the changed pattern to the services at Lasswade very difficult in that there is now no opportunity for continuity if one wanted to plan any music over a succession of Sundays at certain times of the year. Perhaps the pattern of services needed to be changed but as far as I am concerned – at the moment – the music has become a victim.

### **HLRD**

### **Teas & Coffee**

As in the past our weekly 'Tea and Coffee' after the service is a very worthwhile time spent in discussion, maybe about the service or just catching up with friends and acquaintances. During 2016 the sum raised was £432.97 plus interest of £1.45 giving a total of £434.42. Many thanks go to all the members who provide the teas and coffee every Sunday and for their continued support of this venture.

### **Coffee Morning & Cake Stall**

Once again these have proved to be a great success during the year and your continued support is very much appreciated. During 2016 the sum raised at the Cake Stall held in the Pitcairn Centre was £1211.98 and the monthly Saturday Coffee Mornings held at Rosewell was £1297.41. We raised the sum of £156.07 with our baking stall at Rosewell Fun Day, the Garden Party & Christmas sale. Many thanks go to all who have contributed to these events and especially those who have given their time to help organise these events.

# **Trustees' Annual Report (cont.)**

## **Year ended 31 December 2016**

### **Achievements and Performance**

I am pleased to present the Annual Report for the congregation of Lasswade and Rosewell Parish Church for year-end 31<sup>st</sup> December 2016. As can be seen from the figures below the number on the Roll has again reduced.

Number on Rolls at 31 <sup>st</sup> December 2015	280
Number added to the Roll during the year	2
Number removed by death	6
Number removed by certificate	1
Number on Roll as at 31 <sup>st</sup> December 2016	275

There are 20 Elders.

Number of Baptisms during the year 3.

On Sunday 10 January 2016 Miss Lorna M Souter preached as Sole Nominee for the vacant charge and, subsequently, Lorna was Ordained and Inducted at Cockpen and Carrington Church on Thursday 10 March 2016.

At the beginning of September, Presbytery gave permission for our pattern of worship to be changed as follows: services would be at Rosewell on the first and third Sundays of the month and at Lasswade on the second and fourth Sundays, all at 10.00 a.m. When there are five Sundays in the month there would be an all age service on rotation with Cockpen and Carrington. This new pattern of worship is working well and attendances at the services have increased.

Special Services at Easter were well attended. Christingle Services at 6.00 p.m. were held at Lasswade on Friday 23 December and on Christmas Eve at Rosewell and were well attended. The Sunday school attended Church during the year – Prize Giving at Rosewell in June, and at Lasswade for a family service in August and at Christmas they performed their Nativity play.

Hawthornden Primary School held their services at Lasswade at Easter, Summer and Christmas. The Boys' Brigade held their enrolment service at Lasswade in November.

Every Sunday morning the Bible Readings are read by a member of the congregation. We continue to hold monthly coffee mornings and in August we held a Garden Party and in December we held a Christmas Fair. Both Rosewell and Lasswade Churches were open for Midlothian Doors Open Day which proved very successful.

I would like to thank everyone who makes it possible for the Church to function. There are many people who do tasks which are unseen but, nevertheless, important.

The church continues to play an important part in the life of our community and your continued support is appreciated and necessary to allow this work to carry on.

**Dorothy Spence (Session Clerk)**

# **Trustees' Annual Report (cont.)**

## **Year ended 31 December 2016**

### **Achievements and Performance (Cont.)**

#### **Property Report - Charlie Adams (Property Convenor)**

##### **Annual Checks**

The portable appliances and fire extinguishers situated in the various properties have been tested and found to be in order. Two extinguishers were replaced in Rosewell Hall

The annual inspection of the Church property was carried out by John Rennie, David Oliver and Charlie Adams on Saturday 21<sup>st</sup> May 2016. Although generally in good order the undernoted items required attention. Work carried out indicated by \*

##### **Lasswade Church**

Although the roof was in good order a small area of west facing guttering is cracked and requires to be replaced.

Steps leading from front of church to garden require readjustment. \*

Large sand stone block on south facing wall in poor condition and needs to be replaced. \*

External paintwork needs attention. \*

##### **Rosewell Church**

Roof tile loose \*

External paint work requires attention\*.

Guttering and down pipe on north side loose and requires attention

Brick pointing on north side crumbling.

Notice boards insecure and require replacement\*.

##### **Hall**

External Paintwork requires attention\*

Guttering on east side blocked with soil and weeds. \*

##### **Other work carried out.**

##### **Lasswade**

Retaining wall bordering path leading to vestry partly dismantled and re-assembled.

The internal double doors leading to vestibule removed, trimmed and packing washers and floor spring pivot fitted.

A complete refurbishment of the toilet is imminent.

The installation of a support rail on steps leading to garden is imminent.

##### **Rosewell**

##### **Church**

Further to the investigation into improving the heating system detailed in last year's report the boiler has been replaced and whilst this has boosted the heating in the Church further avenues are being explored to supply additional heating.

##### **Hall**

The external double doors giving access to the hall had deteriorated rapidly during the year and had to be replaced. As both buildings are 'B' listed permission had to be received from Midlothian Council Planning Department and this proved a lengthy process. The doors have now been replaced on a 'like for like' basis and have received favourable comments.

A 30-minute fire door which accesses the kitchen from the main hall has been fitted and painted.

Water heaters fitted in room leading to gent's toilet in Hall and toilet in Church

Rear room in hall leading to gent's toilet repainted by Jimmy Ross and Charlie Adams at no cost.

# Trustees' Annual Report (cont.)

## Year ended 31 December 2016

### Financial Review

A successful Gift Day was held in October in aid of Church Funds. Also, during the year we held a Garden Party & Christmas Coffee Morning & Fair in the hall at Rosewell. These events were very well attended, where children of all ages enjoyed playing games, dressing up & much more, at the Christmas Coffee Morning they were able to meet Santa, there was also music from Bonnyrigg & Lasswade Brass Band. We had a baking stall at Rosewell Fun Day. Many thanks to all who helped make this happen.

These events raised: - Gift day..... £1,310 (£1,233 was Gift Aided)  
Garden party and Christmas fair..... £998  
Rosewell Fun Day ..... £158

The main area of concern is our receipts keeping up with the regular day to day running costs, which do not reduce. Although our receipts are up on last year they are not keeping pace with our outgoings. I am sure every effort will be made by both the Kirk Session and the congregation alike to help us to increase our giving's to keep up with the year's expenditure. Our Christian giving is the offering of money to God to enable the sharing of the gospel through the worship mission and service of the Church.

As detailed in the Property Report, we have had a number of outlays during the year at all Church buildings. The main outgoings were;

Roofing Repairs to all buildings..... £774  
Repair to inner door at Lasswade ..... £171  
Boiler Repairs at Rosewell ..... £260  
Painter work at all premises ..... £594  
Stonework at Lasswade ..... £800  
New Boiler and water heaters at Rosewell ..... £2,800  
New Hall Door and Notice Boards Rosewell ..... £3,776  
New over the door heater at Rosewell ..... £157  
Replacement microphone at Lasswade ..... £189  
White Testing and Fire Extinguisher maintenance ..... £467  
Refurbishment to Manse – our share ..... £7,969 (details found in the Revenue Account page 16)

The Church held unrestricted cash funds of £8,000 which are in Reserve Fund within 121 George Street with interest this year of £54.64 being paid into the Fabric Fund. The Designated Fabric Fund balance at the 31st December was £47,904. The Fabric Funds are held locally to enable repairs and maintenance, to be carried out quickly, to all our properties including the Manse, which is jointly owned with Cockpen & Carrington Parish Church. The Hall Fund of £3,517 is for maintenance of the halls and if required the churches. The sum of £381 is held for the use of the Sunday school. The Church also hold £1,253 in restricted funds and £6995 in Endowment funds as specified in (note 2 page 11)

During the year, we contributed to Christian Aid, Lady Haig Fund, Mid Aid and the Salvation Army (note 6 page 14). This gives members of the Congregation the opportunity to look outward to work which is being carried out in other parts of the World.

We all know £1 year on year buys considerably less each year. As you may or may not know an extra way of giving is to Gift Aid your offerings, this can be done through the weekly Freewill Offering Envelopes or direct by Standing Order into the bank. The extra we can claim is 25p for every £1 donated which is a very good way to give something extra. This can also be backdated for 4 years which means if you have paid by Freewill Offering Envelopes we can trace these and claim them back. Members can make use of this scheme if they pay Standard Rate or Higher Rate Income Tax and forms can be obtained in the vestibule or from the Treasurer, Pat Lawrie.

The other way to give on a regular basis is to donate by Standing Order direct into the Church's Bank Account; again details can be obtained from the Treasurer.

**Patricia Lawrie (Treasurer)**

# **Trustees' Annual Report (cont.)**

## **Year ended 31 December 2016**

### **Financial Review (Cont.)**

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds to cover our ongoing expenditure.

#### **Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 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 Investments (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 2007. 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,

*Dorothy Spence*

**Dorothy Spence**

**Session Clerk**

**Date: 22<sup>nd</sup> February 2017**

# Lasswade and Rosewell Parish Church

SC015878

## Report of the Independent Examiner

### Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

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 seeking 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 accounts.

### Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2016, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records.
  - the statement of account do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

*Gordon Lyall*

Gordon Lyall

Date: 24<sup>th</sup> February 2017



**Lasswade & Rosewell Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2016**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2016	2016	2016	2016	2015
		£	£	£	£	£
<b><u>Receipts</u></b>	Note					
Donations	<b>3</b>	26,649	0	0	<b>26,649</b>	25,641
Legacies		0	0	0	<b>0</b>	0
Activities for Generating Funds		2,453	0	0	<b>2,453</b>	3,810
Bank & Deposit interest		26	0	88	<b>114</b>	78
Investment income		55	0	0	<b>55</b>	49
		<u>29,183</u>	<u>0</u>	<u>88</u>	<u><b>29,271</b></u>	<u>29,578</u>
Rental of premises		865	0	0	<b>865</b>	559
Sale of assets		0	0	0	<b>0</b>	0
Redemption of investments		0	0	0	<b>0</b>	496
Grants		0	0	0	<b>0</b>	130
Receipts from General Trustees		14,660	0	0	<b>14,660</b>	5,087
Other Receipts		1,645	932	0	<b>2,577</b>	2,641
		<u>46,353</u>	<u>932</u>	<u>88</u>	<u><b>47,373</b></u>	<u>38,491</u>
<b><u>Total Receipts</u></b>						
<b><u>Payments</u></b>						
Costs of generating funds	<b>4</b>	175	0	0	<b>175</b>	164
Charitable activities	<b>4</b>	36,760	0	100	<b>36,860</b>	34,376
Governance costs	<b>4</b>	0	0	0	<b>0</b>	0
Other Payments	<b>4</b>	16,988	2,627	0	<b>19,615</b>	18,303
		<u>53,923</u>	<u>2,627</u>	<u>100</u>	<u><b>56,650</b></u>	<u>52,843</u>
<b><u>Total Payments</u></b>						
<b>Excess of Payments over receipts for the year before transfers</b>		<u>-7,570</u>	<u>-1,695</u>	<u>-12</u>	<u><b>-9,277</b></u>	<u>-14,352</u>
<b>Transfers</b>		<u>-2,035</u>	<u>2,035</u>	<u>0</u>	<u><b>0</b></u>	<u>0</u>
<b>Excess of Payments over Receipts for the year</b>		<u><u>-9,605</u></u>	<u><u>340</u></u>	<u><u>-12</u></u>	<u><u><b>-9,277</b></u></u>	<u><u>-14,352</u></u>

**Lasswade & Rosewell Parish Church**  
**Statement of Balances**  
**At 31 December 2016**

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	69,407	913	7,008	<b>77,328</b>	91,681
<b>Movement in year:</b>					
Excess of Payments over receipts for the year	-9,605	340	-12	<b>-9,277</b>	-14,352
Bank & deposit balances carried forward	<u>59,802</u>	<u>1,253</u>	<u>6,996</u>	<u><b>68,051</b></u>	<u>77,329</u>
<b><u>Investments at market value</u></b>					
3.5% Conversion Stock -Redeemed	0	0	0	<b>0</b>	0
3.5% War Stock - £53 - Redeemed	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>53</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>	<u>53</u>
<b><u>Assets</u></b>					
Gift Aid Receivable	<u>3,387</u>	<u>0</u>	<u>0</u>	<u><b>3,387</b></u>	<u>1,905</u>
<b><u>Liabilities</u></b>					
Share of Manse Garden from Cockpen & Carrington	<u>240</u>	<u>0</u>	<u>0</u>	<u><b>240</b></u>	<u>0</u>

The accounts were approved by the Kirk Session on February 2017

For and on behalf of the Kirk Session

*Dorothy Spence*

**Session Clerk**

*Patricia Lawrie*

**Treasurer**

# Lasswade & Rosewell Parish Church

## Statement of Balances

### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

Mrs Moira Campbell who is a member of the Kirk Session received the sum of £1,899 for her services as Church cleaner. Moderator Rev. Lorna Souter received as our share the sum £967 in respect of Travelling Expenses, £566 Removal Expenses, £81 House Insurance & £10 Heating Contract.

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

#### 2. Movements in Funds

	At 1 Jan 2016 £	Receipts £	Payments £	Transfers £	At 31 Dec 2016 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	57,944	15,945	-16,988	-8,997	<b>47,904</b>
Designated Hall Fund	3,082	435	0	0	<b>3,517</b>
Designated Sunday School Fund	381	0	0	0	<b>381</b>
Designated Reserve Fund - Capital	8,000	0	0	0	<b>8,000</b>
General Fund	0	29,973	-36,935	6,962	<b>0</b>
	<u>69,407</u>	<u>46,353</u>	<u>-53,923</u>	<u>-2,035</u>	<u><b>59,802</b></u>
<b>Restricted funds</b>					
Porteous Bequest	292	0	0	0	<b>292</b>
Pulpit Supply	241	932	-2,562	2,035	<b>646</b>
Flower Fund	264	0	-65	0	<b>199</b>
Hunter Bequest	116	0	0	0	<b>116</b>
	<u>913</u>	<u>932</u>	<u>-2,627</u>	<u>2,035</u>	<u><b>1,253</b></u>
<b>Endowment funds</b>					
John Brown Bequest	993	6	0	0	<b>999</b>
Lady Deas Trust	145	1	0	0	<b>146</b>
Gray Bequest	23	53	0	0	<b>76</b>
Milne Bequest	182	1	0	0	<b>183</b>
David More Memorial Fund	1,972	12	-100	0	<b>1,884</b>
Steedman Bequest	852	5	0	0	<b>857</b>
Richard Baird Smith Bequest	136	1	0	0	<b>137</b>
Baird Smith Memorial Fund	387	2	0	0	<b>389</b>
Falconer Bequest	294	2	0	0	<b>296</b>
Manning Bequest	213	1	0	0	<b>214</b>
Bell Bequest	183	1	0	0	<b>184</b>
Stewart Bequest	109	1	0	0	<b>110</b>
David B Tod Trust	1,519	2	0	0	<b>1,521</b>
	<u>7,008</u>	<u>88</u>	<u>-100</u>	<u>0</u>	<u><b>6,996</b></u>
<b>Total funds</b>	<u>77,328</u>	<u>47,373</u>	<u>-56,650</u>	<u>0</u>	<u><b>68,051</b></u>

# **Lasswade Parish Church**

## **Statement of Balances**

### **Notes to the Accounts**

#### Purposes of Designated Funds

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

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

Hall Fund: The Trustees have set aside funds for the maintenance of the Hall also if required the Church.

#### Restricted Funds

The Porteous Bequest to be used for Youth Projects and Sunday School material.

Flower Fund to be used for the provision of flowers for display during services of worship.

Pulpit Supply is funded from both the linked congregations of Cockpen & Carrington with Lasswade & Rosewell to enable all joint expenses relating to Ministerial costs to be paid.

Hunter Bequest to be used for the provision of Bibles to Sunday School.

#### Purposes of Endowment Funds

John Brown Bequest to be used for the needy of Lasswade Parish.

Lady Deas Trust to be used for the needy of Lasswade Church.

Gray Bequest to be used for the needy of Lasswade Church.

Milne Bequest to be used for Milne Headstone & needy of Lasswade Church.

David More Memorial Fund to be used for Sunday School Prizes, Bibles & Books.

Steedman Bequest to be used for Steedman Headstone.

Richard Baird Smith Bequest 50% to be used for needy of Lasswade Church & 50% for Choir/Church music.

Baird Smith Memorial Fund to be used for Baird Smith Memorial.

Falconer Bequest to be used for Manse Garden.

Manning Bequest to be used for Sunday School, Prizes, Bible & Books.

Bell Bequest to be used for the needy of Lasswade Church.

Stewart Bequest to be used for Sunday School, Prizes, Bibles & Books.

David B Tod Trust to be used for D B Tod Headstone.

# Lasswade & Rosewell Parish Church

## Statement of Balances

### Notes to the Accounts

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Endowment Funds 2016 £	Total 2016 £	Total 2015 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	4,169	0	0	<b>4,169</b>	3,325
Gift Aid Donations	12,905	0	0	<b>12,905</b>	13,754
Tax Recovered on Gift Aid Donations	4,196	0	0	<b>4,196</b>	4,650
Ordinary Offerings (Open Plate)	4,238	0	0	<b>4,238</b>	2,681
Other Offerings, Donations etc	1,141	0	0	<b>1,141</b>	1,231
	<b>26,649</b>	<b>0</b>	<b>0</b>	<b>26,649</b>	<b>25,641</b>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Investment Managers' fees	0	0	0	<b>0</b>	0
Offering envelopes	175	0	0	<b>175</b>	164
	<b>175</b>	<b>0</b>	<b>0</b>	<b>175</b>	<b>164</b>
<b>Charitable activities</b>					
Ministries & Mission Allocation	20,267	0	0	<b>20,267</b>	14,549
Presbytery dues	444	0	0	<b>444</b>	438
Minister's expenses	1,624	0	0	<b>1,624</b>	2,442
Pulpit supply (see "Other Payments")	0	0	0	<b>0</b>	0
Other staffing costs	1,899	0	0	<b>1,899</b>	1,294
General Repairs & Maintenance	3,705	0	0	<b>3,705</b>	3,680
Heat and light	1,798	0	0	<b>1,798</b>	6,165
Insurance	2,995	0	0	<b>2,995</b>	3,186
Vacancy Expenses	0	0	0	<b>0</b>	374
Council Tax for Manse	237	0	0	<b>237</b>	0
Organ Maintenance & music	1,660	0	0	<b>1,660</b>	1,424
Printing, stationery and postage	1,177	0	0	<b>1,177</b>	478
Deficit Life & Work	64	0	0	<b>64</b>	0
Other expenses	890	0	100	<b>990</b>	346
	<b>36,760</b>	<b>0</b>	<b>100</b>	<b>36,860</b>	<b>34,376</b>
<b>Governance costs</b>					
Independent examiner's fees	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other payments</b>					
Fabric Repairs & Maintenance	16,988	56	0	<b>17,044</b>	12,383
Pulpit Supply	0	2,123	0	<b>2,123</b>	5,027
Manse Garden	0	0	0	<b>0</b>	450
Manse Central Heating Maintenance	0	193	0	<b>193</b>	443
Refund to Cockpen & Carrington	0	190	0	<b>190</b>	0
Flower Fund	0	65	0	<b>65</b>	0
	<b>16,988</b>	<b>2,627</b>	<b>0</b>	<b>19,615</b>	<b>18,303</b>

# **Lasswade & Rosewell Parish Church**

## **Statement of Balances**

### **Notes to the Accounts**

#### **5. 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. Ministers' stipends are paid in accordance with national stipend scale, which is related to years of service. For the year under review the minimum stipend was £26,380 and the maximum stipend (in the fifth and subsequent years) £32,419

<b>6.</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Collections for Third Parties</b>		
Earl Haig Fund	116	98
Christian Aid	484	122
Thornton Rose Riding for Disabled	0	725
Feed the Hungry	0	94
CLIC Sargent	0	197
MidAid	129	0
Salvation Army	414	0
	<b><u>1,143</u></b>	<b><u>1,236</u></b>

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT 1</u></b>		
Credit Balances held at 31 December 2015 at cost,	<b>46,922</b>	<b>46,922</b>
Market Value of Balances at 31 December 2016, 43208 units @£1.48 = £63,947.84		
 <b><u>CAPITAL ACCOUNT 2</u></b>		
Credit Balance at 31st December 2015	170,736	0
Sale of Wee Brae Hall	0	193,750
Sale of Additional Land	0	819
Interest Received	1	168
	<b>170,737</b>	<b>194,737</b>
<b>Expenditure</b>		
in 2014		4,348
in 2015		19,653
<b>Total Expenditure on sale</b>	<b>0</b>	<b>24,001</b>
<b>Credit Balance at 31 December 2016 as above</b>	<b>170,737</b>	<b>170,736</b>
 <b>INVESTED IN:</b>		
 <b><u>GROWTH FUND</u></b>		
Credit Balance held at 31st December 2016	<b>49,999</b>	<b>49,999</b>
Market Value as at 31st December 2016, 11,820 Units @ £4.75 = £56,145.00		
 <b><u>INCOME FUND</u></b>		
Credit Balance held at 31st December 2016	<b>99,998</b>	<b>99,998</b>
Market Value as at 31st December 2016, 8,826 units @£11.89 = £104,941.14		
 <b><u>DEPOSIT FUND</u></b>		
Credit Balance held at 31st December 2016	<b>20,551</b>	<b>20,551</b>
 <b>Remainder in Temporary Funds</b>		
	<b>189</b>	<b>188</b>
Credit Balance at 31/12/2016	<b>170,737</b>	<b>170,736</b>

**APPENDIX PAGE 2**

<b><u>REVENUE ACCOUNT</u></b>	<b><u>2016</u></b>	<b><u>2015</u></b>
Credit Balance at 31 December 2015	<b>12,148</b>	<b>15,140</b>
Interest - Revenue Account	105	98
Interest - Capital Account	2,203	2,420
Interest - Growth Fund	1,980	946
Interest - Deposit Fund	170	720
Interest - Income Fund	4,413	0
Rent from Mr G Clark	0	50
Rent from Manse	3,166	5,140
Adjustment loss on shares	0	0
Gain on shares sold	0	0
Share Price Adjustment	0	0
	<hr/> <b>24,185</b>	<hr/> <b>24,514</b>
<b>Expenditure</b>		
Our Share of Manse Fabric Expenditure		
Gas Boiler Service	30	
Architect Fees	75	
Freezer	134	
New En-Suite	5,500	
Flooring Kitchen & Main Bathroom	238	
Decoration	1,615	
Shower Rail & Curtain	28	
Conservatory Blinds	350	
Removal of Trees	114	
New Hall Door & Display Screens	3,776	
New Gas Boiler Rosewell Church	2,370	
2 Water Heaters & Fitting	430	
1/2 share Law Dept Fees	164	
Rosewell Hall Floor		10,173
Fuel Costs transferred to General Ac	0	0
New Windows at Manse	0	2,190
Adjustment Deposit Fund Interest	0	3
	<hr/> 14,824	<hr/> 12,366
<b>Balance as at 31 December 2016</b>	<b><u><u>9,361</u></u></b>	<b><u><u>12,148</u></u></b>