OSCR
Office of the Scottish Charity Regulator

SC02446

Receipts and payments accounts

For the period from 01 01 18 to 31 12 18

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Offerings & Donations	40,705	2,978			43,683	77779
Badges, Pendants etc	267				267	1804
Cassettes & CD's	811				811	842
Gift Aid Tax recovered	364				364	771
Bank Interest	80	1			81	36
Calendars	831				-	-
	-				-	-
	-				-	-
	-				-	-
A1 Sub total	43,058	2,979	-	-	46,037	81,232
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	43,058	2,979	-	-	46,037	81,232
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	60,274	3,429			63,702	85,617
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	75				75	75
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	60,349	3,429	-	-	63,777	85,692
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	60,349	3,429	-	-	63,777	85,692
Net receipts / (payments)	(17,291)	(450)	-	-	(17,741)	(4,461)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(17,291)	(450)	-	-	(17,741)	(4,461)

Section B Statement of balances

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted Funds to nearest £	Restricted Funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	Cash and bank balances at start of year	56,425	1,249			57,674	62,743
	Surplus / (deficit) shown on receipts and payments account	(17,291)	(450)			(17,741)	(4,461)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	39,134	799	-	-	39,933	58,282

B2 Investments

Details	Cost £		Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
			Total	-	-

B3 Other assets

Details		Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
			Total	-	-

B4 Liabilities

Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £
			Total	-	-

B5 Contingent liabilities

Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
			Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

All unrestricted funds are used to promote World Day of Prayer, the materials from the writing country are sent to the Scottish Committee in November, the Committee then edit the material for use all over Scotland. Over January, March, April and June descisions are made for hymns, childrens service and nay final editing before being printed in the final format which is sent to distributors all over Scotland. Donations are agreed for the writing country for the year and other charities at the June Committee meeting after trevelling costs, printing and postage costs are met from the funds. The restricted funds are used as noted on additional analysis 3.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	

C3b Trustee remuneration - details

Authority under which paid	£
Scottish Committee for the World Day of Prayer Honoraria for Secretary, Treasurer,	650
Materials Editor and Assistant Distribution Secretary/Web Editor	

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
Travel Expenses	23	4,077

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

There are 3 City Committees which operate under the parentage of the Scottish Committee all offerings of those areas forming the City Committee is gathered into their accounts and then paid the the Scottish Committee

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations and Offerings	40,705	2,978			43,683	77,779
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	40,705	2,978	-	-	43,683	77,779

-

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	-

-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

- - -

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Committee Travel Expenses	4077				4,077	2,731
Printing	13625				13,625	11,331
Postage	4959				4,959	5,402
Stationery	323				323	263
Telephone	156				156	105
Retreat Expenses	1895				1,895	1,061
Honoraria	650				650	650
Insurance	326				326	320
General Expenses	642	129			771	2,002
Internet and Computer	*450*				*450*	*282*
Copyright Licence	0				-	319
Cassettes and CD's	2049				2,049	826
Calendars	1014				1,014	-
Pendants, Badges, Bookmarks	193				193	1,546
Donation - Scottish Bible Society	8000				8,000	12,000
Donation - Feed the Minds	8000				8,000	12,000
Donation - Zagreb	1000				1,000	-
Donation - Suriname	6000				6,000	-
City Committee to Scottish Committee	0				-	9,105
European Committee	1000				1,000	1,500
International Committee	5000				5,000	5,000
Donation - Phillipines	0				-	12,000
ICO	40				40	0
International Conference Brazil	0				-	3,552
WCC Switzerland	0	3,300			3,300	3,622
International Bid to Host Conference	874				874	0
Total	60274	3,429	-	-	63,702	85,617

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Additional analysis (2)

5 Breakdown of unrestricted funds

	General Account					Total unrestricted funds	Total unrestricted funds last period
Receipts							
Offerings and Donations	40,705					40,705	77,779
Badges, Pendants	267					267	1,804
Calendars	831					831	-
Gift Aid Recovered	364					364	771
Cassettes & CD's	811					811	842
Bank Interest	80					80	36
Sub total	43,058	-	-	-	-	43,058	81,232
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	43,058	-	-	-	-	43,058	81,232
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	60,274					60,274	85,617
Grants and donations						-	
Governance costs:						-	
Audit / independent examination	75					75	75
Preparation of annual accounts						-	
Legal costs						-	
						-	
						-	
Sub total	60,349	-	-	-	-	60,349	85,692
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total	-	-	-	-	-	-	-
Total payments	60,349	-	-	-	-	60,349	85,692
Net receipts / (payments)	(17,291)	-	-	-	-	(17,291)	(4,460)
Transfers to / (from) funds							
Surplus / (deficit) for year	(17,291)	-	-	-	-	(17,291)	(4,460)

Nature and purpose of funds

All funds are used to promote World Day of Prayer by providing Orders of Service, Bible Study leaflets, Resource Books which includes information on the writing country, for all people and children who participate in this event.

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Additional analysis (3)

6 Breakdown of restricted funds

	Fellowship of The Least Coin				Total restricted funds	Total restricted funds last period
Receipts						
Donations	2,978				2,978	3,523
Bank Interest	1				1	1
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,979	-	-	-	2,979	3,524
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,979	-	-	-	2,979	3,524
Payments						
General Expenses					-	
Printing & Postage					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,429				3,429	4,094
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	3,429	-	-	-	3,429	4,094
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	3,429	-	-	-	3,429	4,094
Net receipts / (payments)	(450)	-	-	-	(450)	(570)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(450)	-	-	-	(450)	(570)

Nature and purpose of funds