

Cairncastle Non-Subscribing Presbyterian Church			
Vertical Accounting			
Receipts	2023	Receipts	2024
Investment Income:		Investment Income:	
Dividends Received		Dividends Received	£493.00
Bank Interest Received		Bank Interest Received	£339.00
	£736.00		£832.00
Other Income:		Other Income:	
Power N. I. Rebate	£600.00	Power N. I. Rebate	£0.00
Stipend Freewill Offering	£7,015.00	Stipend Freewill Offering	£7,612.00
Sunday Collections	£376.00	Sunday Collections	£415.00
Manse Rent	£6,156.00	Manse Rent	£6,420.00
School Rent	£300.00	School Rent	£600.00
Sustentation Fund	£150.00	Sustentation Fund	£150.00
Donations to Church	£227.00	Donations to Church	£0.00
N.S.P. Magazines	£75.00	N.S.P. Magazines	£0.00
N.I.E. Wayleave Rent	£2.00	N.I.E. Wayleave Rent	£2.00
Charity Collection(s)	£326.00	Charity Collection(s)	£215.00
Land Search refund	£138.00	Land Search refund	£0.00
		Cash for Plasterer	£430.00
Gift Aid Rebate	£1,734.00	Gift Aid Rebate	£3,508.00
	£17,099.00		£19,352.00
Total Income Received	£17,835.00	Total Income Received	£20,184.00
Payments		Payments	
Salaries & Remuneration:		Salaries & Remuneration:	
Ministers' Fees and Expenses	£4,320.00	Ministers' Fees and Expenses	£7,160.00
Pulpit Supply		Pulpit Supply	£450.00
Caretaker's Honarium	£575.00	Caretaker's Honarium	£600.00
Other Fees and Honoraria	£540.00	Other Fees and Honoraria	£590.00
Salaries Administration	£0.00	Salaries & Accounts Administration	£344.00
	£5,435.00		£9,144.00
Church Expenses:		Church Expenses:	
Insurances	£2,300.00	Insurances	£1,190.00
Heat & Light	£413.00	Heat & Light	£1,399.00
Water Rates	£188.00	Water Rates	£244.00
Grounds maintenance	£1,190.00	Grounds maintenance	£1,427.00
Office Costs	£0.00	Office Costs	£460.00
		Entrance Pillars	£888.00
Repairs & Renewals	£841.00	Repairs & Renewals	£0.00
	£4,932.00		£5,608.00
Hall Expenses:		Hall Expenses:	
Heat & Light	£4.00	Heat & Light	£301.00
Repairs & Renewals	£50.00	Repairs & Renewals	£3,241.00
	£54.00		£3,542.00
Manse Expenses:		Manse Expenses:	
Rates	£696.00	Rates	£744.00
Repairs & Renewals	£1,134.00	Repairs & Renewals	£836.00
	£1,830.00		£1,580.00
Other Expenses:		Other Expenses:	
NSPCI Sustentation Fund	£150.00	NSPCI Sustentation Fund	£180.00
RSU Sustentation Fund	£35.00	RSU Sustentation Fund	£35.00
Joint Incidental Fund	£265.00	Joint Incidental Fund	£265.00
Presbytery Fees	£100.00	Presbytery Fees	£100.00
Sunday School Fund	£12.00	Sunday School Fund	£12.00
Trustee Fund	£10.00	Trustee Fund	£10.00
	£572.00		£602.00
Denominational Charitable Donations	£262.00	Denominational Charitable Donations	£140.00
Other Charitable Donations	£500.00	Other Charitable Donations	£250.00
NSPI Magazine	£131.00	NSPI Magazine	£25.00
Christmas Lunch	£72.00	Christmas Lunch	£0.00
General Expenses	£54.00	Repayment to Treasurer	£150.00
Installation Expenses	£1,463.00	Installation Expenses	£0.00
Landsearch (Deeds)	£192.00	Landsearch (Deeds)	£0.00
Outstanding Debts	£0.00	Outstanding Debts/ Charity Payments	£0.00
	£3,246.00		£565.00
Total Payments	£15,486.00	Total Payments	£21,041.00
Suspense Account	£40,016.00	Suspense Account	£44,715.00
Excess of Income over Expenditure	£2,349.00	Excess of Expenditure over Income	-£857.00
Represented By		Represented By	
Balance at Bank 1st January 2023	£22,182.00	Balance at Bank 1st January 2025	£24,531.00
		Balance No 1 A/C 1st Jan 2025	£1,296.00
		Balance Reserve A/C 1st Jan 2025	£22,078.00
		Cash To hand	£300.00
Balance as Bank 31st December 2023	£24,531.00	Balance as Bank 31st December 2025	£23,674.00
Increase in Funds	£2,349.00	Decrease in Funds	£857.00

Treasurers Certificate

This Receipts and Payments Account has been prepared by me and includes all monetary transactions

Treasurer
Date: 02 January 2025

Printed name:
William M. Ester

William M. Ester

Examiner's Report

We have audited the above Receipts and Payments account. In our opinion the account is correct and in accordance with the books, records and bank statements produced to us, which we have examined. We have verified the investments listed above.

Examiner:
Date: 08 January 2025

Printed name:
William Martin

William Martin