

Accounts for Year to 31 December 2018

GENERAL FUND

	2018		2017	
	£	£	£	£
<b>RECEIPTS:</b>				
WFO Scheme ( non Gift Aid )	4144.40		5522.40	
Gift Aid Donations	499.92		499.92	
Tax on Gift Aid Donations	3920.58		3572.39	
Ordinary Offerings ( Open plate )	7059.30		3472.40	
Weddings & Funerals	650.00		200.00	
Other Offerings, Donations, Gift Days, etc.	7129.63		8570.25	
		<u>23403.83</u>		<u>21,837.36</u>
Regular Fund Raising Events	2068.50		2890.60	
Investments	9.00		9.00	
Use of Premises	461.00		302.00	
Grant (B'Hill Community Council - for School/Hall Rent)	132.00		0	
Alpha	0		62.15	
Milestone Advert'	0		52.00	
		<u>2670.50</u>		<u>3,315.75</u>
<b>Total Ordinary General Income</b>		<u>26074.33</u>		<u>25,153.11</u>
<b>PAYMENTS:</b>				
Total Ordinary General Expenditure		<u>-13,821.11</u>		<u>-29,356.61</u>
Surplus+/(Deficit-)		<u>12,253.22</u>		<u>-4,203.50</u>
<b>Extraordinary General Income:</b>				
Unrestricted Legacies		0		0
Exceptional Fund Raising Events		0		0
<b>Excess General Income</b>				
General Fund Balance at 1 January		10,329.15		10,035.15
Transfers				
To Fabric fund		0		-2,500.00
From Consolidated Fabric Fund		0		6,997.50
<b>General Fund Balance at 31 December</b>		<u>22,582.37</u>		<u>10,329.15</u>

## ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

Page 2  
GENERAL FUND EXPENDITURE

	2018		2017	
	£	£	£	£
<b>National Ministry and Mission &amp; Wider Work</b>				
National Stipend Fund Allocation (note on Page 5)	12960.00		17101.00	
Less Vacancy Allowance	-5307.00		-1815.00	
Less Endowments	0		-4870.00	
Less Glebe Rent	0		0	
Presbytery Dues	0		0	
				10,416.00
Net due in 2018	7,653.00			
Less amount actually Paid in 2018	-7,653.00			
		0		
<b>Local Staffing Costs</b>				
Minister's Travelling Expenses	0		1112.22	
Minister's Telephone & Other Expenses	0		327.70	
Other Salaries, National Insurance & Pensions	2380.00		1880.00	
Parish Profiles Printing	51.31		0	
Vacancy Advertisement	275.00		0	
Pulpit Supply (net)	1,339.53		400.00	
		4,045.84		3,719.92
<b>Building Costs</b>				
<b>Fabric:</b>				
Normal	1,079.79		871.74	
Heating & Lighting	2,055.50		1,448.85	
Water Charges & Insurance	2,053.59		2,416.06	
Roof Repairs	0		432.00	
Manse Council Tax	0		1,276.68	
Manse Repairs (net)	3,000.00		259.00	
Manse Fabric Expenses (windows)	0		6,997.50	
		8,188.88		13,701.83
<b>Other Local Costs</b>				
Telephones, Post, Printing, Stationery, Photocopying	26.88		74.31	
Envelopes (FWO etc)	98.33		82.63	
Colmonell Hall Affiliation & Circle Fee	35.00		35.00	
Organ Tuning & Maintenance	379.99		344.00	
Presbytery Assessment	623.00		623.00	
Keys	0		50.00	
Speak Up Booklets	0		10.00	
Life and Work (net)	109.20		44.82	
Bookshelves (net)	0		66.60	
Scotland Charities Trust (net)	0		25	
CBE Bibles (net)	0		52.50	
Malawi Initiative Donation	35.00		0	
Projector Case	24.99		0	
A Muir Conference Expenses	50.00		0	
Barrhill School & Hall Rent	154.00		0	
Gift Expenses Refund	50.00		0	
Other Expenses	0		37.00	
		1,586.39		1,518.86
<b>Total Ordinary General Expenditure</b>		<u>13,821.11</u>		<u>29,356.61</u>

Page 3  
Statement of Funds as at 31/12/2018

	2018		2017	
	£	£	£	£
<b>UNRESTRICTED FUNDS</b>				
General Fund	22,582.37		10,329.15	
Fabric Fund	<u>1,171.00</u>		<u>1,171.00</u>	
		23,753.37		11,500.15
<b>RESTRICTED FUNDS</b>				
Nelson Gift Fund	257.85		257.85	
Nelson Gift Fund Capital	<u>103.14</u>		<u>103.14</u>	
		360.99		360.99
Fabric Account Church Building Capital Account	12,378.00		12,378	
Revenue Account:- For repairs to Church Building	<u>7,568.23</u>		<u>6,510.37</u>	
		<u>19,946.23</u>		<u>18,888.37</u>
		<u>44,060.59</u>		<u>30,749.51</u>
 Represented by:				
<b>ASSETS</b>				
Investments at Cost		12,481.14		12,481.14
Short Term Investments		0		0
Bank Current Accounts (BoS - per statements)				
Balance of Fabric fund as at 31 December	7,568.23		6,510.37	
Balance of General fund as at 31 December	<u>24,063.67</u>		<u>11,853.95</u>	
		31,631.90		
Petty Cash		23.00		0
Bank Deposit Accounts		0		<u>0</u>
				30,845.46
Less Poppy Scotland 2018 underpayment (for payment in 2019)	-74.50		0	
Less Malawi initiative 2017 (for payment in 2018)	0		-95.00	
Less Crossreach 2016 underpayment (now for payment in 2019)	<u>-0.95</u>		<u>-0.95</u>	
		<u>-75.45</u>		<u>-95.95</u>
		<u>44,060.59</u>		<u>30,749.51</u>

The Accounts were approved by the Trustees on \_\_\_\_\_ Date

For and on behalf of the Trustees:

\_\_\_\_\_  
Session Clerk & Treasurer

\_\_\_\_\_  
Trustee

	2018	2017 £
<b>NELSON GIFT FUND</b>		
<b>Income</b>		
Bank Interest & Dividends	0	0
<b>Expenditure</b>	0	0
Excess Income/Expenditure(-)	0	0
<b>Fund Balance at 1 January</b>	<b>257.85</b>	<b>257.85</b>
Transfers To(-)/From(+)	0	0
<b>Fund Balance at 31 December</b>	<b>257.85</b>	<b>257.85</b>
<b>Capital</b>		
Income Fund Church of Scotland Investors Trust (at cost)	103.14	103.14
Market Value (18 units)	215.28	223.92

	2018	2017 £
<b>FABRIC FUND</b>		
<b>Income</b>		
Donations		0
From Investments	1,057.35	1,045.97
Interest - Deposit and Current Accounts	0.51	0.56
	<u>1,057.86</u>	<u>1,046.53</u>
<b>Expenditure</b>		
Church	0	0
	<u>0</u>	<u>0</u>
<b>Fund Excess Income(+)/Expenditure(-)</b>	<b>1,057.86</b>	<b>1,046.53</b>
<b>Fund Balance at 1 January</b>	<b>18,888.37</b>	<b>15,341.84</b>
Transfer to (-)/ From (+)	0	2,500.00
<b>Fund Balance at 31 December</b>	<b>19,946.23</b>	<b>18,888.37</b>
<b>Note: the balance immediately above represents:-</b>		
<b>RESTRICTED FUND : CHURCH BUILDING: Capital</b>	<b>12,378.00</b>	<b>12,378.00</b>
<b>Fabric Fund Arnsheen Barrhill (BoS acc)</b>	<b>7,568.23</b>	<b>6,510.37</b>
	<u>19,946.23</u>	<u>18,888.37</u>

**GENERAL FABRIC FUND (Including general repairs etc)**

<b>Income</b>	<u>0</u>	<u>0</u>
<b>Expenditure</b>	<u>0</u>	<u>0</u>
<b>Fund Balance at 1 January</b>	<b>1,171.00</b>	<b>1,171.00</b>
<b>Fund Excess Income/Expenditure(-)</b>	<b>0</b>	<b>0</b>
<b>Fund Balance at 31 December</b>	<b>1,171.00</b>	<b>1,171.00</b>

**CONSOLIDATED FABRIC FUND (REVENUE ACCOUNT)**

<b>Income</b>		
From Investments	1,701.79	1,675.58
Interest	18.86	42.54
	<u>1,720.65</u>	<u>1,718.12</u>
<b>Expenditure</b>	<u>0</u>	<u>0</u>
<b>Fund Balance at 1 January</b>	<b>3,440.29</b>	<b>8,719.67</b>
Transfer to (-)/ From (+)	0	-6,997.50
<b>Fund Excess Income/Expenditure(-)</b>	<b>1,720.65</b>	<b>1,718.12</b>
<b>Fund Balance at 31 December</b>	<b>5,160.94</b>	<b>3,440.29</b>

	2018	2017
		£
<b>SPECIAL COLLECTIONS AND FUND</b>		
<b>RAISING FOR OTHER CHARITIES</b>		
Poppy Scotland	2028.00	0
Malawi Initiative	75.00	95.00
Crossreach	118.00	0
Christian Aid	45.00	27.00
Royal Scottish Agriculture Benefit Institution	0	63.00
Marie Curie	0	62.95
	<u>2,266.00</u>	<u>247.95</u>

**National Stipend Fund Allocation**

From 2004, Congregations no longer pay directly for the Stipend and related costs of their own Minister. All Congregations now contribute to the National Stipend Fund which bears the costs of all Ministers' Stipends and Employers' contributions for National Insurance, Pension and Housing & Loan Fund. Ministers' Stipends are paid in accordance with the National Stipend Scale, which is related to years of service.

No stipend was paid in 2018 due to the ministerial vacancy.

**ACCOUNTING POLICIES**

( a ) The accounts are prepared on a cash basis

( b ) Heritable Properties, consisting of the Church, Halls and Manse, are not recorded in the Accounts.

( c ) Normal fabric repairs and maintenance are charged to the General Fund: extraordinary repairs and improvements are met from the Fabric Fund and/or special fund raising efforts.

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

	2018	2017
<b><u>CAPITAL ACCOUNT - CONSOLIDATED FABRIC FUND</u></b>		
Credit Balances held at 31 December at cost	<u>27,927.20</u>	<u>27,927.20</u>
Market Value of Balances at 31 December (27514 Units)	<u>40,445.58</u>	<u>42,096.42</u>
<b><u>REVENUE ACCOUNT</u></b>		
General Trustees Sale of Church (Arnsheen Barrhill)	5,160.94	3,440.29
General Fund	100.00	100.00
Repair & Fabric Fund	<u>10,000.00</u>	<u>10,000.00</u>
The Church of Scotland Investors Trust - Deposit Fund	<u>10,100.00</u>	<u>10,100.00</u>
<b><u>Church Building Fabric Fund</u></b>		
The Church of Scotland Investors Trust - Growth Fund at cost	<u>12,377.64</u>	<u>12,377.64</u>
Market Value at 31 December (5918 units)	<u>29,116.56</u>	<u>30,181.80</u>
<b><u>Sale of Manse (on deposit)</u></b>	<u>52,313.75</u>	<u>52,313.75</u>

**Movement of Funds Summary**

	O' Balance	Receipts	Payments	Transfers (net)	Total
General	10,329.15	26,074.33	13,821.11		22,582.37
Fabric	1,171.00				1,171.00
Restricted	360.99				360.99
Church Fabric Fund	18,888.37	1,057.86			19,946.23
Consolidated Fabric Fund (Revenue Acnt)	3,440.29	1,720.65			5,160.94
<b>Total (as at 31/12/18)</b>	<u>34,189.80</u>	<u>28,852.84</u>	<u>13,821.11</u>	<u>0</u>	<u>49,221.53</u>