

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)
Congregational Number 100591

Charity Number: SC014381

Accounts for Year to 31 December 2019

GENERAL FUND

	2019		2018	
	£	£	£	£
RECEIPTS:				
WFO Scheme (non Gift Aid)	3,231.60		4,144.40	
Gift Aid Donations	249.96		499.92	
Tax on Gift Aid Donations	3,999.52		3,920.58	
Ordinary Offerings (Open plate)	8,475.10		7,059.30	
Weddings & Funerals	0		650.00	
Print Cards (net)	161.22		0	
J McLaclan Fall	359.10		0	
Simon Wilson Donation (awaiting transfer)	750.00		0	
Other Offerings, Donations, Gift Days, etc.	6,913.88		7,129.63	
		24,140.38		23,403.83
Regular Fund Raising Events	2,669.75		2,068.50	
Investments	9.00		9.00	
Bank compensatory interest & fees refund	6.48		0	
Use of Premises	287.00		461.00	
Grant (B'Hill Community Council - for School/Hall Rent)	0		132.00	
		2,972.23		2,670.50
Total Ordinary General Income		27,112.61		26,074.33
PAYMENTS:				
Total Ordinary General Expenditure		-30,498.91		-13,821.11
Surplus+/(Deficit-)		-3,386.30		12,253.22
Extraordinary General Income:				
Unrestricted Legacies		0		0
Exceptional Fund Raising Events		0		0
Excess General Income				
General Fund Balance at 1 January		-3,386.30		12,253.22
Transfers		22,582.37		10,329.15
To Fabric fund		0		0
From Consolidated Fabric Fund		0		0
General Fund Balance at 31 December		19,196.07		22,582.37

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GENERAL FUND EXPENDITURE

	2019		2018	
	£	£	£	£
National Ministry and Mission & Wider Work				
National Stipend Fund Allocation (note on Page 5)	13,994.00		12,960.00	
Less Vacancy Allowance	-3,117.00		-5,307.00	
Less Endowments	0		0	
Less Glebe Rent	0		0	
Presbytery Dues	0		0	
Net due for current year	<u>10,877.00</u>		<u>7,653.00</u>	
Plus net due from previous year	7,653.00			
Less total outstanding for current year	<u>-1,935.00</u>		<u>-7,653.00</u>	
		16,595.00		0
Local Staffing Costs				
Minister's Travelling Expenses	0		0	
Minister's Telephone & Other Expenses	327.70		0	
Other Salaries, National Insurance & Pensions	2,579.00		2,380.00	
Parish Profiles Printing	0		51.31	
Vacancy Expenses (net)	62.84		275.00	
Pulpit Supply (net)	<u>1,009.57</u>		<u>1,339.53</u>	
		3,979.11		4,045.84
Building Costs				
Fabric:				
Normal	747.25		1,079.79	
Heating & Lighting (net)	2,932.68		2,055.50	
Water Charges & Insurance	2,652.09		2,053.59	
Manse Repairs (net)	0		3,000.00	
Manse Council Tax	<u>1,310.58</u>		<u>0</u>	
		7,642.60		8,188.88
Other Local Costs				
Telephones, Post, Printing, Stationery, Photocopying	21.00		26.88	
Envelopes (FWO etc)	138.02		98.33	
Colmonell Hall Affiliation & Circle Fee	35.00		35.00	
Organ Tuning & Maintenance (net)	95.00		379.99	
Presbytery Dues/Assessment	648.00		623.00	
Life and Work (net)	52.28		109.20	
C C L I Licence (net)	105.00		0	
GAB Sound System	231.60		0	
Malawi Initiative Donation	0		35.00	
East Ayrshire Family History Society	27.00		0	
Projector Case	0		24.99	
A Muir Conference Expenses	0		50.00	
Barrhill School & Hall Rent	455.50		154.00	
Gift Expenses Refund	0		50.00	
NYA Attendance Expenses	112.00		0	
Notice board maintenance	77.80		0	
Website maintenance	84.00		0	
General Maintenance	200.00		0	
Other Expenses	<u>0</u>		<u>0</u>	
		2,282.20		1,586.39
Total Ordinary General Expenditure		<u><u>30,498.91</u></u>		<u><u>13,821.11</u></u>

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Statement of Funds as at 31/12/2019

	2019		2018	
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund	19,196.07		22,582.37	
Fabric Fund	<u>1,171.00</u>		<u>1,171.00</u>	
		20,367.07		23,753.37
RESTRICTED FUNDS				
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		12,378.00	
Revenue Account:- For repairs to Church Building	<u>8,657.37</u>		<u>7,568.23</u>	
		<u>21,035.37</u>		<u>19,946.23</u>
		<u><u>41,763.43</u></u>		<u><u>44,060.59</u></u>
Represented by:				
ASSETS				
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	8,657.37		7,568.23	
Balance of General fund as at 31 December	<u>20,525.17</u>		<u>24,063.67</u>	
		29,182.54		31,631.90
Petty Cash		101.5		23.00
Bank Deposit Accounts		0		0
Less Poppy Scotland 2018 underpayment (for payment in 2019)		0	-74.50	
Less Malawi initiative 2017 (for payment in 2018)		0	0	
Less Crossreach underpayments (now for payment next year)		-1.75	<u>-0.95</u>	
		<u><u>41,763.43</u></u>		<u><u>44,060.59</u></u>

The Accounts were approved by the Trustees on

Date

For and on behalf of the Trustees:

 Session Clerk & Treasure

 Trustee

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	2019	2018
	<u>NELSON GIFT FUND</u>	
Income		
Bank Interest & Dividends	<u>0</u>	<u>0</u>
Expenditure	<u>0</u>	<u>0</u>
Excess Income/Expenditure(-)	0	0
Fund Balance at 1 January	257.85	257.85
Transfers To(-)/From(+)	<u>0</u>	<u>0</u>
Fund Balance at 31 December	<u><u>257.85</u></u>	<u><u>257.85</u></u>
Capital		
Income Fund Church of Scotland Investors Trust (at cost)	<u>103.14</u>	<u>103.14</u>
Market Value (18 units)	<u>225.00</u>	<u>215.28</u>

	<u>FABRIC FUND</u>	
Income		
Donations		
From Investments	1,088.31	1,057.35
Interest - Deposit and Current Accounts	0.83	0.51
	<u>1,089.14</u>	<u>1,057.86</u>
Expenditure		
Church	<u>0</u>	<u>0</u>
	0	0
Fund Excess Income(+)/Expenditure(-)	1,089.14	1,057.86
Fund Balance at 1 January	19,946.23	18,888.37
Transfer to (-)/ From (+)	<u>0</u>	<u>0</u>
Fund Balance at 31 December	<u><u>21,035.37</u></u>	<u><u>19,946.23</u></u>

Note: the balance immediately above represents:-
 RESTRICTED FUND : CHURCH BUILDING: Capital
 Fabric Fund Arnsheen Barrhill (BoS acc)

	12,378.00	12,378.00
	<u>8,657.37</u>	<u>7,568.23</u>
	<u><u>21,035.37</u></u>	<u><u>19,946.23</u></u>

GENERAL FABRIC FUND (Including general repairs etc)

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

CONSOLIDATED FABRIC FUND (REVENUE ACCOUNT)

Income		
From Investments	1,822.45	1,701.79
Interest	42.84	18.86
	<u>1,865.29</u>	<u>1,720.65</u>
Expenditure	<u>0</u>	<u>0</u>
Fund Balance at 1 January	5,160.94	3,440.29
Transfer to (-)/ From (+)	<u>0</u>	<u>0</u>
Fund Excess Income/Expenditure(-)	1,865.29	1,720.65
Fund Balance at 31 December	<u><u>7,026.23</u></u>	<u><u>5,160.94</u></u>

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	2019 £	2018 £
SPECIAL COLLECTIONS AND FUND RAISING FOR OTHER CHARITIES		
Poppy Scotland	309.20	2,028.00
DEC Cyclone	67.80	75.00
Crossreach	55.80	118.00
Christian Aid	0	45.00
Open Doors	48.00	0
Stranraer Drop-in	454.40	0
	<u>935.2</u>	<u>2,266.00</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. In 2019, the minimum stipend was £27,585 and the maximum (after 5 years service) £33,899.

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**

	2019	2018
<u>CAPITAL ACCOUNT - CONSOLIDATED FABRIC FUND</u>		
Credit Balances held at 31 December at cost	<u>27,927.00</u>	<u>27,927.20</u>
Market Value of Balances at 31 December (27514 Units)	<u>44,297.54</u>	<u>40,445.58</u>
<u>REVENUE ACCOUNT</u>		
General Trustees Sale of Church (Arnsheen Barrhill)	7,026.23	5,160.94
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>
<u>Church Building Fabric Fund</u>		
The Church of Scotland Investors Trust - Growth Fund at cost	12,377.64	<u>12,377.64</u>
Market Value at 31 December (5918 units)	33,022.44	29,116.56
<u>Sale of Manse (on deposit)</u>	<u>52,313.75</u>	<u>52,313.75</u>

Movement of Funds Summary

	O' Balance	Receipts	Payments	Transfers (net)	Total
General	22,582.37	27,112.61	30,498.91		19,196.07
Fabric	1,171.00				1,171.00
Restricted	360.99				360.99
Church Fabric Fund	19,946.23	1,089.14			21,035.37
Consolidated Fabric Fund (Revenue Acnt)	5,160.94	1,865.29			7,026.23
Total (as at 31/12/18)	<u>49,221.53</u>	<u>30,067.04</u>	<u>30,498.91</u>	<u>0</u>	<u>48,789.66</u>