

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)
Congregational Number 100591

Charity Number: SC014381

Accounts for Year to 31 December 2020

GENERAL FUND

	2020		2019	
	£	£	£	£
RECEIPTS:				
WFO Scheme (non Gift Aid)	2,836.40		3,231.60	
Gift Aid Donations	1,320.00		249.96	
Tax on Gift Aid Donations	4,204.93		3,999.52	
Ordinary Offerings (Open plate)	4,328.50		8,475.10	
Weddings & Funerals	365.00		0	
Print Cards (net)	26.50		161.22	
McLachlan Fall	0		359.10	
Simon Wilson Donation (awaiting transfer)	0		750.00	
C&B Agricultural Show (2019)	25.00		0	
Other Offerings, Donations, Gift Days, etc.	7,453.28		6,913.88	
		20,559.61		24,140.38
Regular Fund Raising Events	109.19		2,669.75	
Investments	8.55		9.00	
Bank compensatory interest & fees refund	0		6.48	
Use of Premises	25.00		287.00	
		142.74		2,972.23
Total Ordinary General Income		20,702.35		27,112.61
PAYMENTS:				
Total Ordinary General Expenditure		-29,639.40		-30,498.91
Surplus+/(Deficit-)		-8,937.05		-3,386.30
Extraordinary General Income:				
Unrestricted Legacies	0		0	
Exceptional Fund Raising Events	0		0	
		0		0
Excess General Income		-8,937.05		-3,386.30
General Fund Balance at 1 January		19,196.07		22,582.37
Transfers				
To Fabric fund		-750.00		0
From Consolidated Fabric Fund		0		0
General Fund Balance at 31 December		9,509.02		19,196.07

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

Page 2
GENERAL FUND EXPENDITURE

	2020		2019	
	£	£	£	£
National Ministry and Mission & Wider Work				
National Stipend Fund Allocation (note on Page 5)	19,036.00		13,994.00	
Less Vacancy Allowance	0		-3,117.00	
Less Endowments	-4,870.00		0	
Less Glebe Rent	-319.00		0	
Presbytery Dues	0		0	
Net due for current year	13,847.00		10,877.00	
Plus net due from previous year	1,935.00		7,653.00	
Less total outstanding for current year	-1,934.96		-1,935.00	
		13,847.04		16,595.00
Local Staffing Costs				
Minister's Travelling Expenses	1,140.43		0	
Minister's Telephone & Other Expenses	219.59		327.70	
Other Salaries, National Insurance & Pensions	1,980.00		2,579.00	
Vacancy Expenses (net)	0		62.84	
Pulpit Supply (net)	0		1,009.57	
		3,340.02		3,979.11
Building Costs				
Fabric:				
Normal	401.30		747.25	
Church Electrical Repairs	94.57		0	
Heating & Lighting (net)	2,769.12		2,932.68	
Water Charges & Insurance	2,442.94		2,652.09	
Manse Repairs (net)	4,425.30		0	
Manse Council Tax	681.59		1,310.58	
		10,814.82		7,642.60
Other Local Costs				
Telephones, Post, Printing, Stationery, Photocopying	98.15		21.00	
Envelopes (FWO etc)	85.12		138.02	
Colmonell Hall Affiliation & Circle Fee	0		35.00	
Organ Tuning & Maintenance (net)	55		95.00	
Presbytery Dues/Assessment	0		648.00	
Life and Work (net)	30.56		52.28	
C C L Licence (net)	123.00		105.00	
GAB Sound System	0		231.60	
East Ayrshire Family History Society	0		27.00	
Barrhill School & Hall Rent	0		455.50	
NYA Attendance Expenses	0		112.00	
Notice board maintenance	0		77.80	
Website maintenance	101.97		84.00	
General Maintenance	0		200.00	
Christianity Explored Initiative	196.26		0	
Safeguarding Guide	5.00		0	
Newsletters	62.64		0	
Malawi Cards (net)	66.00		0	
Cleaning Materials	87.36		0	
Communion Wine	7.75		0	
CV-19 Related Expenditure	79.53		0	
Batteries	3.10		0	
Light Fitting	7.99		0	
Kettle	7.00		0	
Church keyboard	584.09		0	
McLachlan Fall Expenditure	37.00		0	
		1,637.52		2,282.20
Total Ordinary General Expenditure		29,639.40		30,498.91

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

Page 3
Statement of Funds as at 31/12/2020

	2020		2019	
	£	£	£	£
UNRESTRICTED FUNDS				
General Fund	9,509.02		19,196.07	
Fabric Fund	<u>1,171.00</u>		<u>1,171.00</u>	
		10,680.02		20,367.07
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>11,009.99</u>		<u>8,657.37</u>	
		<u>23,387.99</u>		<u>21,035.37</u>
		<u>34,429.00</u>		<u>41,763.43</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	11,009.99		8,657.37	
Balance of General fund as at 31 December	<u>10,938.82</u>		<u>20,525.17</u>	
		21,948.81		29,182.54
Petty Cash		0		101.5
Bank Deposit Accounts		0		0
		Page 4		
Less Crossreach underpayments (now for payment next year)		-0.95		-1.75
		<u>34,429.00</u>		<u>41,763.43</u>

The Accounts were approved by the Trustees on _____ Date

For and on behalf of the Trustees:

Treasurer

Trustee

	2020 £	2019 £
NELSON GIFT FUND		
Income		
Bank Interest & Dividends	0	0
Expenditure	0	0
Excess Income/Expenditure(-)	0	0
Fund Balance at 1 January	257.85	257.85
Transfers To(-)/From(+)	0	0
Fund Balance at 31 December	<u>257.85</u>	<u>257.85</u>
Capital		
Income Fund Church of Scotland Investors Trust (at cost)	103.14	103.14
Market Value (18 units)	<u>228.78</u>	<u>225.00</u>

	2020 £	2019 £
FABRIC FUND		
Income		
Donations	750.00	0
From Investments	851.92	1,088.31
Interest - Deposit and Current Accounts	0.69	0.83
	<u>1,602.61</u>	<u>1,089.14</u>
Expenditure		
Church	0	0
	<u>0</u>	<u>0</u>
Fund Excess Income(+)/Expenditure(-)	1,602.61	1,089.14
Fund Balance at 1 January	21,035.37	19,946.23
Transfer to (-)/ From (+)	750.00	0
Fund Balance at 31 December	<u>23,387.98</u>	<u>21,035.37</u>
Note: the balance immediately above represents:-		
RESTRICTED FUND : CHURCH BUILDING: Capital	12,378.00	12,378.00
Fabric Fund Arnsheen Barrhill (BoS acc)	11,009.99	8,657.37
	<u>23,387.99</u>	<u>21,035.37</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(-)	0	0
Fund Balance at 31 December	<u>1,171.00</u>	<u>1,171.00</u>

CONSOLIDATED FABRIC FUND (REVENUE ACCOUNT)

Income		
From Investments	1,411.14	1,822.45
Interest	46.63	42.84
	<u>1,457.77</u>	<u>1,865.29</u>
Expenditure	<u>0</u>	<u>0</u>
Fund Balance at 1 January	7,026.23	5,160.94
Transfer to (-)/ From (+)	0	0
Fund Excess Income/Expenditure(-)	1,457.77	1,865.29
Fund Balance at 31 December	<u>8,484.00</u>	<u>7,026.23</u>

	2020 £	2019 £
SPECIAL COLLECTIONS AND FUND RAISING FOR OTHER CHARITIES		
Poppy Scotland	75.00	309.20
DEC Cyclone	0	67.80
Crossreach	139.20	55.80
Open Doors	0	48.00
Stranraer Drop-in	0	454.40
	<u>214.20</u>	<u>935.2</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 2020, the minimum stipend was £28,137 and the maximum (after 5 years service) £34,577

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**

	2020	2019
CAPITAL ACCOUNT - CONSOLIDATED FABRIC FUND		
Credit Balances held at 31 December at cost	27,927.00	27,927.00
Market Value of Balances at 31 December (27514 Units)	<u>43,196.98</u>	<u>44,297.54</u>
REVENUE ACCOUNT		
General Trustees Sale of Church (Arnsheen Barrhill)	8,484.00	7,026.23
General Fund	100.00	100.00
Repair & Fabric Fund	10,000.00	10,000.00
The Church of Scotland Investors Trust - Deposit Fund	<u>10,100.00</u>	<u>10,100.00</u>
Church Building Fabric Fund		
The Church of Scotland Investors Trust - Growth Fund at cost	12,377.64	12,377.64
Market Value at 31 December (5918 units)	31,779.66	33,022.44
Sale of Manse (on deposit)	<u>52,313.75</u>	<u>52,313.75</u>

Movement of Funds Summary

	O' Balance	Receipts	Payments	Transfers (net)	Total
General	19,196.07	20,702.35	29,639.40	-750.00	9,509.02
Fabric	1,171.00				1,171.00
Restricted	360.99				360.99
Church Fabric Fund	21,035.37	1,602.61		750.00	23,387.98
Consolidated Fabric Fund (Revenue Acnt)	7,026.23	1,457.77			8,484.00
Total (as at 31/12/20)	<u>48,789.66</u>	<u>23,762.73</u>	<u>29,639.40</u>	<u>0</u>	<u>42,912.99</u>