

**ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)**

**RECEIPTS and PAYMENTS ACCOUNT**

**Year ended 31st December 2021**

|   | Note | Unrestricted<br>Funds<br>2021 | Restricted<br>Funds<br>2021 | Endowment<br>Funds<br>2021 | Total<br>2021 | Total<br>2020 |
|---|------|-------------------------------|-----------------------------|----------------------------|---------------|---------------|
| <b>RECEIPTS</b>   |      |                               |                             |                            |               |               |
| Donations   | 1    | 22,628                        | 0                           | 0                          | 22,628        | 20,559        |
| Legacies  | 2    | 0                             | 0                           | 0                          | 0             | 0             |
| Activities for Generating Funds                                   | 3    | 2,080                         | 0                           | 0                          | 2,080         | 109           |
| Bank & Deposit Interest   | 4    | 7                             | 0                           | 0                          | 7             | 9             |
| Investment Income   | 5    | 0                             | 855                         | 0                          | 855           | 1,603         |
|   |      | <u>24,715</u>                 | <u>855</u>                  | <u>0</u>                   | <u>25,570</u> | <u>22,281</u> |
| Rental of Premises  | 6    | 192                           | 0                           | 0                          | 192           | 25            |
| Sale of Assets  | 7    | 0                             | 0                           | 0                          | 0             | 0             |
| Sale of Investments   | 8    | 259                           | 0                           | 0                          | 259           | 0             |
| Grants  | 9    | 0                             | 0                           | 0                          | 0             | 0             |
| Receipts from General Trustees                                    | 10   | 0                             | 0                           | 3,471                      | 3,471         | 0             |
| Other Receipts  |      | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>      | <u>0</u>      |
| <b>TOTAL RECEIPTS</b>   |      | <u>25,166</u>                 | <u>855</u>                  | <u>3,471</u>               | <u>29,492</u> | <u>22,306</u> |
| <b>PAYMENTS</b>   |      |                               |                             |                            |               |               |
| Costs of Generating Funds   | 11   | 0                             | 0                           | 0                          | 0             | 0             |
| Charitable Activities   | 12   | 25,709                        | 0                           | 0                          | 25,709        | 29,639        |
| Governance Costs  | 13   | 0                             | 0                           | 0                          | 0             | 0             |
| Other Payments (Investments)                                      | 14   | 0                             | 0                           | 3,582                      | 3,582         | 0             |
| <b>Total Payments</b>   |      | <u>25,709</u>                 | <u>0</u>                    | <u>3,582</u>               | <u>29,291</u> | <u>29,639</u> |
| Excess of Receipts over Payments<br>for the year before transfers |      | <u>-543</u>                   | <u>855</u>                  | <u>-111</u>                | <u>201</u>    | <u>-7,334</u> |
| Transfers   |      | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>      | <u>0</u>      |
| Excess of Receipts over Payments<br>for the year                  |      | <u>-543</u>                   | <u>855</u>                  | <u>-111</u>                | <u>201</u>    | <u>-7,334</u> |

**ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)**

**STATEMENT OF BALANCES**

**At 31st December 2021**

|                                       | Note      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Endowment<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---------------------------------------|-----------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| <b>Bank &amp; Deposit Balances</b>    |           |                            |                          |                         |                    |                    |
| Balances brought forward              |           | 10,680                     | 9,595                    | 22,638                  | 42,913             | 48,790             |
| Movement in year                      |           | -543                       | 855                      | -111                    | 201                | -5,877             |
| Balances carried forward              |           | <u>10,137</u>              | <u>10,450</u>            | <u>22,527</u>           | <u>43,114</u>      | <u>42,913</u>      |
| For and on behalf of the Kirk Session |           |                            |                          |                         |                    |                    |
|                                       | Treasurer |                            |                          |                         |                    |                    |
|                                       | Trustee   |                            |                          |                         |                    |                    |
| Dated:                                |           |                            |                          |                         |                    |                    |

ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)

| Notes to Receipts and Payments Accounts<br>Note   | Unrestricted<br>Funds<br>2021 | Restricted<br>Funds<br>2021 | Endowment<br>Funds<br>2021 | Total<br>2021   | Total<br>2020   |
|---|-------------------------------|-----------------------------|----------------------------|-----------------|-----------------|
| <b>RECEIPTS:-</b>   |                               |                             |                            |                 |                 |
| Analysis of Donations   |                               |                             |                            |                 |                 |
| FWO Scheme (Non Gift Aid)   | 2,627                         | 0                           | 0                          | 2,627           | 2,836           |
| Gift Aid Donations  | 0                             | 0                           | 0                          | 0               | 1,320           |
| Tax on Gift Aid Donations   | 2,454                         | 0                           | 0                          | 2,454           | 4,205           |
| Ordinary Offerings (Open plate)   | 3,353                         | 0                           | 0                          | 3,353           | 4,329           |
| Other Offerings, Donations, Gift Days ,etc.   | 14,194                        | 0                           | 0                          | 14,194          | 7,870           |
|   | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>        | <u>0</u>        |
| 1   | <u>22,628</u>                 | <u>0</u>                    | <u>0</u>                   | <u>22,628</u>   | <u>20,559</u>   |
| <b>LEGACIES ( if any )</b>  |                               |                             |                            |                 |                 |
| 2   | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>        | <u>0</u>        |
| Fundraising Efforts   | 3 2,080                       | 0                           | 0                          | 2,080           | 109             |
| Bank & Deposit Interest   | 4 7                           | 0                           | 0                          | 7               | 9               |
| Investment Income   | 5 0                           | 855                         | 0                          | 855             | 1,603           |
| Rental of Premises  | 6 192                         | 0                           | 0                          | 192             | 25              |
| Sales of Assets   | 7 0                           | 0                           | 0                          | 0               | 0               |
| Sales of Investments  | 8 259                         | 0                           | 3,471                      | 3,730           | 0               |
| Grants  | 9 0                           | 0                           | 0                          | 0               | 0               |
| Receipts from General Trustees  | 10 0                          | 0                           | 0                          | 0               | 0               |
|   | <u>2,538</u>                  | <u>855</u>                  | <u>3,471</u>               | <u>6,864</u>    | <u>1,746</u>    |
|   | <u>25,166</u>                 | <u>0 855</u>                | <u>0 3,471</u>             | <u>0 29,492</u> | <u>0 22,306</u> |
| <b>Analysis of Payments</b>   |                               |                             |                            |                 |                 |
| <b>Costs of generating funds:</b>   |                               |                             |                            |                 |                 |
| Investment Managers' Fees   | 0                             | 0                           | 0                          | 0               | 0               |
| Offering Envelopes  | 0                             | 0                           | 0                          | 0               | 0               |
| 11  | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>        | <u>0</u>        |
| <b>Charitable Activities:</b>   |                               |                             |                            |                 |                 |
| Ministries & Mission Allocation   | 14,775                        | 0                           | 0                          | 14,775          | 13,847          |
| Presbytery Dues   | 648                           | 0                           | 0                          | 648             | 0               |
| Voluntary additional Stipend  | 0                             | 0                           | 0                          | 0               | 0               |
| Minister's expenses   | 1,218                         | 0                           | 0                          | 1,218           | 1,140           |
| Ministerial assistance  | 0                             | 0                           | 0                          | 0               | 0               |
| Pulpit Supply   | 0                             | 0                           | 0                          | 0               | 0               |
| Other staffing costs  | 0                             | 0                           | 0                          | 0               | 0               |
| Fabric repairs & Maintenance  | 0                             | 0                           | 0                          | 0               | 4,921           |
| Council Tax   | 1,062                         | 0                           | 0                          | 1,062           | 682             |
| Heat and Light  | 1,381                         | 0                           | 0                          | 1,381           | 2,769           |
| Insurance   | 2,130                         | 0                           | 0                          | 2,130           | 0               |
| Other building costs  | 0                             | 0                           | 0                          | 0               | 2,443           |
| Church office expenses  | 0                             | 0                           | 0                          | 0               | 0               |
| Organ & Music   | 2,247                         | 0                           | 0                          | 2,247           | 2,035           |
| Printing, Stationery and Postage  | 205                           | 0                           | 0                          | 205             | 183             |
| Other expenses  | 2,044                         | 0                           | 0                          | 2,044           | 1,619           |
| 12  | <u>25,709</u>                 | <u>0</u>                    | <u>0</u>                   | <u>25,709</u>   | <u>29,639</u>   |
| <b>Governance Costs</b>   |                               |                             |                            |                 |                 |
| Independent examiner's fees   | 0                             | 0                           | 0                          | 0               | 0               |
| 13  | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>        | <u>0</u>        |
| <b>Other payments:</b>  |                               |                             |                            |                 |                 |
| Purchase of assets  | 0                             | 0                           | 0                          | 0               | 0               |
| Purchase of investments   | 0                             | 0                           | 3,582                      | 3,582           | 0               |
| 14  | <u>0</u>                      | <u>0</u>                    | <u>3,582</u>               | <u>3,582</u>    | <u>0</u>        |
|   | <u>25,709</u>                 | <u>0</u>                    | <u>3,582</u>               | <u>29,291</u>   | <u>29,639</u>   |
| <b>Minister's Stipend</b>   |                               |                             |                            |                 |                 |
| Ministers' Stipends and Employer's contribution for national insurance, pensions and housing and loan fund.   |                               |                             |                            |                 |                 |
| Ministers' Stipends are paid in accordance with the National Stipend Scale, which is related to years of service. For the year under review the Minimum Stipend was £28,700;Maximum Stipend in 5th and subsequent years of service - £34,269. |                               |                             |                            |                 |                 |
|   |                               | 2021                        | 2020                       |                 |                 |
| <b>Collections for Third Parties</b>  |                               |                             |                            |                 |                 |
| Poppy Scotland  |                               | 21                          | 75                         |                 |                 |
| Crossreach  |                               | 50                          | 139                        |                 |                 |
|   |                               | <u>21</u>                   | <u>75</u>                  |                 |                 |

**ST COLMON (ARNSHEEN BARRHILL AND COLMONELL)****Notes to the Accounts**

|   |          |
|---|----------|
| During the year trustees received reimbursement of expenses incurred totalling £.   | 2,154.64 |
| Claire Pirries received reimbursement of expenses incurred during the year £.       | 274.64   |
| And paid to Lynne McIlwraith for acting in the capacity of organist for the year £. | 1,880.00 |

No other trustee received any remuneration or reimbursement during the year.

**2. Movements in Funds**

|  | At 1 January<br>2021 | Incoming<br>Resources | Outgoing<br>Resources | Transfers | At 31 Dec<br>2021 |
|--|----------------------|-----------------------|-----------------------|-----------|-------------------|
| <b>Unrestricted Funds - Designated</b> |                      |                       |                       |           |                   |
| General Funds                          | 9,509                | 25,166                | 25,709                | 0         | 8,966             |
| Fabric Fund                            | 1,171                |                       |                       |           | 1,171             |
|  | <u>10,680</u>        | <u>25,166</u>         | <u>25,709</u>         | <u>0</u>  | <u>10,137</u>     |
| <b>Restricted Funds</b>                |                      |                       |                       |           |                   |
| Organ Fund                             |                      |                       |                       |           | 0                 |
| Nelson Gift Fund                       | 258                  |                       |                       |           | 258               |
| Nelson Gift Fund Capital               | 103                  |                       |                       |           | 103               |
|  | <u>361</u>           | <u>0</u>              | <u>0</u>              | <u>0</u>  | <u>361</u>        |
| <b>Endowment Funds</b>                 |                      |                       |                       |           |                   |
| Church Building Fabric                 | 12,378               |                       |                       |           | 12,378            |
| Church Building Fabric                 | 11,010               | 3,471                 | 3,582                 |           | 10,899            |
| Consolidated Fabric Fund               | 8,484                | 855                   |                       |           | 9,339             |
|  | <u>31,872</u>        | <u>4,326</u>          | <u>3,582</u>          | <u>0</u>  | <u>32,616</u>     |
| <b>Grand Total</b>                     | <u>42,913</u>        | <u>29,493</u>         | <u>29,291</u>         | <u>0</u>  | <u>43,114</u>     |

**Purposes of Designated Funds**

Designated Fabric Fund: The Trustees have set aside funds for the maintenance of Church Property

Designated Fabric Fund: The Trustees have set aside funds for the maintenance of Church Manse

**Purpose of Restricted Funds**

Nelson Gift Fund: Available for communion wine

**Purpose of Endowment Funds**

Church Building Fund: The revenue can only be used for repairs etc. to the Church Building.

**APPENDIX**

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

| <u>CAPITAL ACCOUNT</u>                                       | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| Credit Balances held at 31 December at cost                  | <u>27,927</u> | <u>27,927</u> |
| Market Value of Balances at 31 December                      | 45,673        | 43,197        |
| <b>REVENUE ACCOUNT</b>                                       |               |               |
| General Trustees Sale of Church (Arnsheen Barrhill)          | 9,339         | 8,484         |
| General Fund   | 100           | 100           |
| The Church of Scotland Investors Trust - deposit fund        | <u>10,000</u> | <u>10,000</u> |
|  | <u>3,747</u>  | <u>10,100</u> |
| <b>Church Building Fabric Fund</b>                           |               |               |
| The Church of Scotland Investors Trust - Growth Fund at Cost | 12,378        | 12,378        |
| Market Value as at 31 December (5,918 units)                 | 35,745        | 31,780        |
| Sale of Manse (on deposit)                                   | 52,314        | 52,314        |