

ST DROSTANS EPISCOPAL CHURCH:TARFSIDE

Known as :**ST DROSTANS CHURCH AND LODGE TARFSIDE**

Scottish Charity Register number: **SC007239**

Accounts for the year ended 31st August 2017

Charity Trustees

Rev J Nelson - Priest/booking Secretary

Rev M Turner

Miss S Guthrie

Mr P Nelson - Secretary/Treasurer

Mrs A Lowden

Mrs C Phelan

Bankers

The Co-operative Bank, Customer Services, PO Box 250, Skelmersdale, WN8 6WT

Independent Examiner : Mr M A H Price Borrowfield Farmhouse, Netherley, Stonehaven, AB39 3RB Tel 01569 730589

Church & Lodge Address St Drostans Church, Tarfside, Glenesk, Brechin, Angus DD9 7YX

Principal office ; C/o Secretary/Treasurer, 4, St Michaels Road, Newtonhill, Stonehaven, AB39 3RW Tel 01569 730967

St Drostans Church & Lodge, Tarfside
Scottish Charity Reg; SC007239

Statement of Receipts and payments
Income and Expenditure Account
for the year to 31st August 2017

<u>Income</u>	2016-2017	2015-2016
Fees Received	16,958.00	14,746.00
Collections/donations	2,939.49	2,627.17
Priests Locum Fee Donations	1,060.90	0.00
Rent	2,820.00	2,820.00
Interest	381.99	487.83
Telephone Income	95.60	88.00
Grants (Murray Scarlett Youth)and(Diocesan Travel grant)	493.00	232.00
Rebates	149.99	1,094.14
Insurance claim	0.00	0.00
SALE OF SEC UTP units	0.00	10,000.00
total	<u>£ 24,898.97</u>	<u>£ 32,095.14</u>
<u>Expenditure</u>		
Laundry & Cleaning	4,374.00	4,249.00
Fuel	3,836.00	4,475.00
Telephone expenditure	293.33	273.69
Repairs and renewals and repairs to parsonage	16,478.46	9,818.02
Insurances	3,686.18	3569.08
Admin costs/Postage and stationary/website	362.39	361.76
Travelling allowances(services and visiting)	315.90	210.60
PURCHASE OF SEC UTP units	7,500.00	5,000.00
total	<u>£ 36,846.26</u>	<u>£ 27,957.15</u>
<u>Excess of income over expenditure</u>	<u>-£ 11,947.29</u>	<u>£ 4,137.99</u>

St Drostan's Church & Lodge, Tarfside. Statement of balances as at 31st August 2017

Scottish Charity Reg No; SC007239

	2017	2016
<u>BANK AND CASH IN HAND</u>		
Opening balances	18,921.61	14,783.62
Surplus / (deficit) for year	- 11,947.29	4,137.99
	£ 6,974.32	£ 18,921.61

Represented by;

Cash	0.00	0.00
Co-op Community Direct Plus Account 31/8	6,974.32	18,921.61
	£ 6,974.32	£ 18,921.61

Other Assets

Scottish Episcopal Church Unit Trust Pool

48T007	138 Units, value 30th June 2017	2,349.11	30/06/2016	1,973.57
48T006	828 Units, value 30th June 2016	0.00	30/06/2016	11,841.39
48T006	611 units value 30th June 2017	10,400.75		
Total	value at 30th June	£ 12,749.86		£ 13,814.96

All funds are unrestricted

Approved and Signed on behalf of the Trustees

Secretary/Treasurer

Date 08/09/2017



P Nelson

Notes to Accounts**St Drostans Church and Lodge, Tarfside.****Scottish Charity Ref SC007239****1 Nature and Purpose of Funds Held and Reserves policy**

The Community DirectPlus Account with the Co-op only pays interest on deposits greater than £25,000 is our current account and is used for all transactions

Debit cards were issued with this account and have been used by P & J Nelson to buy required consumables directly

Detailed records of all debit card transaction are held with the Bank Statements and in the purchase record file.

At the October 2010 AGM it was agreed that £5,000.00 be held as a strategic reserve.

This reserve is held for items of major expenditure, improvements and repairs to the properties at Tarfside; Church, Lodge, Parsonage and associated grounds.

Surplus funds are held in the SEC UNIT Trust which is interest paying

2 Transfers between Accounts

At the AGM on 17TH Nov 2016 the Trustees agreed to transfer an additional £7,500 to our SEC Unit Trust Pool account no 48T006

After admin fees of £14.70 this purchased 484 Units at initial valuation £7,485.30

3 Grants paid by Charity

No grants have been paid

4 Remuneration to Charity Trustees or Connected persons

No remunerations were paid to any Trustees or Connected persons

5 Expenses paid to Trustees;

Expenses have been paid to the following Trustees against receipts and mileage claim forms All mileage paid at the SEC/IR not for profit rate of 45p/mile

P Nelson	£315.90	Mileage, related to repairs/renewal/admin meetings
Rev J Nelson	£315.90	Mileage associated with services, visits

6 Transactions between Charity and Charity Trustee or connected persons

e.g. Trustees purchasing assets from charity, charity paying for professional services from trustee or connected persons

Miss Guthrie is the Tenant of the Parsonage and rental payments are shown in the statement of receipts.

7 Expenditures/Income Information

The telephone cost are shown as actual income and expenditure. The line rental is paid annually to save 10%

Travelling allowances are the costs incurred by clergy taking services/pastoral visits. Travel associated

with maintenance/repairs visits and administration are incorporated into these cost centres.

The Hydro Electric DD increased from £111 to £137 from 25th May 2017 to cover deficit and next years estimate

A monthly DD with CERTAS ENERGY for the supply of heating oil, is reviewed each October and remained at £200 for 2016-2017

Repairs/Renewals ; The following items of additional significant expenditure were incurred over and above budget expectations

Repair/ renew large items

Parsonage damp repair, new bathroom and repainting was £11,983 against budget of £10,000

New sinks in disabled toilets £360.60

Collections, donations, also includes the gift aid donations and the tax reclaimed from these.

Interest includes the SEC unit trust income, and also income from Coop Current account

Priests Locum Fees of £1060.90 donated from churches she served at Stonehaven, Muchalls and Aberdeen

8 Further Information

The following additional items of income were received;

REFUND of deposit (-fee) Rebecca Dey paid by BACS without removing deposit, repaid by cheque 300238
(shown as negative income in fees)

REBATES £149.99 ARGOS DEBIT CARD REBATE for solitaire phone which would not work on our telephone
exchange due to weak BT power supply

GRANTS Murray Scarlett Glenesk fund £123, +£82+188
Dicesan Travel £100

SPECIAL DONATION St Mary Magdalene donated re-embursed payment for new memorial bench £259.99

9 Property

The Church, Parsonage and Lodge are not shown on the statement of balances as

the Trustees believe that it is not possible to place a market value on them due to Feu conditions

The valuations for Insurance purposes, (Lodge & Parsonage revalued in 2011, church in 2014)

Parsonage 972,691.00 31/05/2017

Lodge 679,167.00 24/11/2016

Church 2,500,000.00 maximum repair amount May 2017

23-Jun	BACS st jameschrch	155.00	155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.00
26-Jun	BACSstjohnschrch	134.30	134.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.30
03-Jul	cheques	135.00	135.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00
03-Jul	S Guthrie	235.00	235.00	0.00	235.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-Jul	P Nelson gift aid	120.00	120.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00
07-Jul	cheques	980.00	980.00	980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12-Jul	cheques	280.00	280.00	280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-Jan	cash	164.00	164.00	0.00	0.00	1.70	162.30	0.00	0.00	0.00	0.00	0.00	0.00
31-Jul	BACSsmathieson	60.00	60.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	S Guthrie	235.00	235.00	0.00	235.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	cheques	456.00	456.00	456.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	BACSstjohnschrch	134.30	134.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.30
02-Aug	P Nelson gift aid	120.00	120.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00
07-Aug	BACSRdey	520.00	520.00	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-Nov	HMRCCharitiesgftaid	476.90	476.90	0.00	0.00	0.00	476.90	0.00	0.00	0.00	0.00	0.00	0.00
14-Aug	BACS kayebruce	320.00	320.00	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-Aug	refund cq238	-120.00	-120.00	-120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	see note 8 repayment for R Dey
23-Aug	SEC	152.75	152.75	0.00	0.00	0.00	0.00	152.75	0.00	0.00	0.00	0.00	0.00
23-Aug	SEC	34.50	34.50	0.00	0.00	0.00	0.00	34.50	0.00	0.00	0.00	0.00	0.00
24-Aug	cheques	420.00	420.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	totals	£ 24,898.97	£24,898.97	16958.00	2820.00	95.60	2939.49	381.99	493.00	149.99	0.00	0.00	1060.90

Date	Details	Total	Fees	Rent	Tel	Coll/Don	Interest	Grants	Rebates	Ins Claim	SEC UTP	Locumfee
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St Drostan's Church & Lodge, details of expenditure, 1st September 2016 -31st August 2017

ban is bank charge Travel is cost of clergy travel to services, visits. Other travel costs incorporated into category costs

D/C is Co-op debit card DD is direct debit

Date	Payee	Num	Total	Check	Travel	Clean/Lau	Fuel	Tel	Insurance	Rep/Ren	Admin	SEC UTP
1-Sep	BT Annual line rental	DC	205.08	205.08	0.00	0.00	0.00	205.08	0.00	0.00	0.00	
12-Sep	Richard Penny	214	42.00	42.00	0.00	0.00	0.00	0.00	0.00	42.00	0.00	
12-Sep	Beverley Penny	215	430.00	430.00	0.00	430.00	0.00	0.00	0.00	0.00	0.00	
14-Sep	B&Q	DC	36.36	36.36	0.00	0.00	0.00	0.00	0.00	36.36	0.00	
15-Sep	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
15-Sep	ASDA	DC	32.25	32.25	0.00	0.00	0.00	0.00	0.00	32.25	0.00	
20-Sep	Fountainhall wines	DC	21.99	21.99	0.00	0.00	0.00	0.00	0.00	0.00	21.99	
26-Sep	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00	
29-Sep	BT	DD	0.24	0.24	0.00	0.00	0.00	0.24	0.00	0.00	0.00	
1-Oct	Scottish Episc Church	216	11.37	11.37	0.00	0.00	0.00	0.00	0.00	0.00	11.37	
12-Oct	Beverley Penny	217	430.00	430.00	0.00	430.00	0.00	0.00	0.00	0.00	0.00	
12-Oct	Richard Penny	218	24.00	24.00	0.00	0.00	0.00	0.00	0.00	24.00	0.00	
17-Oct	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
25-Oct	HE		111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00	
21-Oct	BT	DD	7.58	7.58	0.00	0.00	0.00	7.58	0.00	0.00	0.00	
3-Nov	Moreland Insurance	DC	1311.03	1311.03	0.00	0.00	0.00	0.00	1311.03	0.00	0.00	
14-Nov	Beverley Penny	219	430.00	430.00	0.00	430.00	0.00	0.00	0.00	0.00	0.00	
14-Nov	Richard Penny	220	48.00	48.00	0.00	0.00	0.00	0.00	0.00	48.00	0.00	
15-Nov	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
17-Nov	Purchase SEC UTP	221	7500.00	7500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7500.00
17-Nov	Panmure Arms agm	DC	65.90	65.90	0.00	0.00	0.00	0.00	0.00	0.00	65.90	
21-Nov	JamesDavidsonplumb	DC	77.22	77.22	0.00	0.00	0.00	0.00	0.00	77.22	0.00	
21-Nov	JamesDavidsonplumb	DC	279.24	279.24	0.00	0.00	0.00	0.00	0.00	279.24	0.00	
22-Nov	ASDA	DC	16.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	
25-Nov	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00	
30-Nov	BT	DD	4.50	4.50	0.00	0.00	0.00	4.50	0.00	0.00	0.00	
1-Dec	Richard Penny	222	47.95	47.95	0.00	0.00	0.00	0.00	0.00	47.95	0.00	
7-Dec	Gordon S Smith	223	510.00	510.00	0.00	0.00	0.00	0.00	0.00	510.00	0.00	
14-Dec	B&Q	DC	9.00	9.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	
15-Dec	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
20-Dec	Soutar Presevation	224	7350.00	7350.00	0.00	0.00	0.00	0.00	0.00	7350.00	0.00	
28-Dec	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00	
2-Jan	OnCreative (website)	225	78.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	
2-Jan	Richard Penny	226	96.00	96.00	0.00	0.00	0.00	0.00	0.00	96.00	0.00	
3-Jan	BT	DD	3.92	3.92	0.00	0.00	0.00	3.92	0.00	0.00	0.00	
4-Jan	ValueShop ink cart	DC	103.31	103.31	0.00	0.00	0.00	0.00	0.00	0.00	103.31	
5-Jan	JamesDavidsonplumb	DC	45.00	45.00	0.00	0.00	0.00	0.00	0.00	45.00	0.00	
16-Jan	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
25-Jan	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00	
25-Jan	B&Q	DC	18.53	18.53	0.00	0.00	0.00	0.00	0.00	18.53	0.00	

27-Jan	Scottish water	DC	246.80	246.80	0.00	0.00	0.00	0.00	0.00	246.80	0.00
30-Jan	BT	DD	3.50	3.50	0.00	0.00	0.00	3.50	0.00	0.00	0.00
6-Feb	Post Office stamps	DC	17.28	17.28	0.00	0.00	0.00	0.00	0.00	0.00	17.28
13-Feb	ASDA	DC	57.00	57.00	0.00	0.00	0.00	0.00	0.00	57.00	0.00
14-Feb	Nickel & Dime	DC	45.96	45.96	0.00	0.00	0.00	0.00	0.00	45.96	0.00
15-Feb	B&Q	DC	56.37	56.37	0.00	0.00	0.00	0.00	0.00	56.37	0.00
15-Feb	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
16-Feb	NESSagricar electrical	DC	170.89	170.89	0.00	0.00	0.00	0.00	0.00	170.89	0.00
27-Feb	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00
1-Mar	BT	DD	6.57	6.57	0.00	0.00	0.00	6.57	0.00	0.00	0.00
3-Mar	Richard Penny	227	444.00	444.00	0.00	444.00	0.00	0.00	0.00	0.00	0.00
6-Mar	NESSagricar electrical	DC	686.07	686.07	0.00	0.00	0.00	0.00	0.00	686.07	0.00
7-Mar	DUNELM linen	DC	135.79	135.79	0.00	0.00	0.00	0.00	0.00	135.79	0.00
15-Mar	Beverley Penny	228	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00
15-Mar	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
15-Mar	B&Q	DC	10.64	10.64	0.00	0.00	0.00	0.00	0.00	10.64	0.00
27-Mar	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00
27-Mar	NESSagricar electrical	DC	201.60	201.60	0.00	0.00	0.00	0.00	0.00	201.60	0.00
29-Mar	BT	DD	6.10	6.10	0.00	0.00	0.00	6.10	0.00	0.00	0.00
10-Apr	SCOTFIRE	DC	93.36	93.36	0.00	0.00	0.00	0.00	0.00	93.36	0.00
10-Apr	ASDA	DC	19.21	19.21	0.00	0.00	0.00	0.00	0.00	19.21	0.00
12-Apr	Beverley Penny	229	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00
18-Apr	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
19-Apr	STIRLING	DC	25.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00
20-Apr	Mitchells Hardware	DC	6.99	6.99	0.00	0.00	0.00	0.00	0.00	6.99	0.00
25-Apr	HE	DD	111.00	111.00	0.00	0.00	111.00	0.00	0.00	0.00	0.00
2-May	BT	DD	3.99	3.99	0.00	0.00	0.00	3.99	0.00	0.00	0.00
2-May	MAKRO	DC	19.19	19.19	0.00	0.00	0.00	0.00	0.00	19.19	0.00
8-May	Moreland Insurance	DC	1134.95	1134.95	0.00	0.00	0.00	0.00	1134.95	0.00	0.00
14-May	Beverley Penny	230	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00
14-May	ASDA	DC	6.04	6.04	0.00	0.00	0.00	0.00	0.00	6.04	0.00
15-May	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
15-May	Post Office stamps	DC	13.44	13.44	0.00	0.00	0.00	0.00	0.00	0.00	13.44
25-May	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00
26-May	JamesDavidsonplumb	DC	4659.10	4659.10	0.00	0.00	0.00	0.00	0.00	4659.10	0.00
27-May	William Clarke-decorat	231	494.00	494.00	0.00	0.00	0.00	0.00	0.00	494.00	0.00
30-May	BT	DD	15.22	15.22	0.00	0.00	0.00	15.22	0.00	0.00	0.00
31-May	Ecclesiastical ins chrch	DD	1240.20	1240.20	0.00	0.00	0.00	0.00	1240.20	0.00	0.00
31-May	Gardenfurniturescotland	DC	259.99	259.99	0.00	0.00	0.00	0.00	0.00	259.99	0.00
6-Jun	ARGOS	DC	147.98	147.98	0.00	0.00	0.00	0.00	0.00	147.98	0.00
6-Jun	Hayes & Finch	DC	16.90	16.90	0.00	0.00	0.00	0.00	0.00	16.90	0.00
11-Jun	Beverley Penny	232	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00
15-Jun	CERTAS ENERGY	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00
26-Jun	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00
29-Jun	BT	DD	19.80	19.80	0.00	0.00	0.00	19.80	0.00	0.00	0.00

