

2022-2023

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 2023

Charity Trustees

Rev J Nelson - Priest in Charge
Rev M Turner
Miss S Guthrie
Mr P Nelson - Secretary/Treasurer
Mr K Goddard -Booking Secretary
Miss S Auld

Mrs L Marsh

Bankers

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

Independent Examiner : Mr David Spink 45 High Street, Arbroath, DD11 1AN

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 2023

<u>Income</u>		2022-2023	2021-2022
Fees Received	note 7	15244.00	18,557.00
Collections/donations	note 7	2024.44	4,054.80
Priests Locum Fee Donations	note 7	0.00	0.00
Rent	note 7	4048.00	3,636.00
Interest	note 7	441.95	376.07
Telephone Income	note 7	53.40	40.30
Grants (Murray Scarlett Youth)	note 7	0.00	0.00
Rebates	note 7	1356.00	728.00
Insurance claim	note 7	0.00	0.00
SALE OF SEC UTP units	note 7	0.00	0.00
total		<u>£ 23,167.79</u>	<u>£ 27,392.17</u>
<u>Expenditure</u>			
Laundry & Cleaning	note 8	5337.90	4,636.41
Fuel	note 8	9019.53	5,078.14
Telephone expenditure	note 8	209.40	217.03
Repairs and renewals and repairs and special projects	note 8	3044.95	2,940.24
Insurances	note 8	4863.67	4,513.77
Admin costs/Postage and stationary/website	note 8	949.77	95.52
Travelling allowances(services and visiting)	note 8	0.00	0.00
Refunds	note 8	280.00	120.00
total		<u>£ 23,705.22</u>	<u>£ 17,601.11</u>
<u>Excess of income over expenditure</u>		<u>-£ 537.43</u>	<u>£ 9,791.06</u>

St Drostan's Church & Lodge, Tarfside. Statement of balances as at 31st August 2023

Scottish Charity Reg No; SC007239

	2023	2022
<u>BANK AND CASH IN HAND</u>		
Opening balances	22,276.52	12,485.46
Surplus / (deficit) for year	-537.43	9,791.06
	£ 21,739.09	£ 22,276.52
Represented by;		
Cash	0.00	0.00
Co-op Community Direct Plus Account 31/8	21,739.09	22,276.52
	£ 21,739.09	£ 22,276.52
Other Assets		
Scottish Episcopal Church Unit Trust Pool		
48T007 138 Units, value 30th June	3769.04	3,462.56
48T006 411 Units, value at 30th June	11225.19	10,312.40
Total value at 30th June 2023	£ 14,994.23	£ 13,774.96
All funds are unrestricted		

Approved and Signed on behalf of the Trustees

Secretary/Treasurer

Date 17/09/2023



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 which is an interest paying (deposits greater than £25,000) 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 and is held in the SEC Unit Trust Pool along with reserves
This reserve is held for items of major expenditure, improvements and repairs to the properties at Tarfside; Church, Lodge, Parsonage and associated grounds.

2 Transfers between Accounts

None

3 Grants paid by Charity

No grants have been paid

4 Remuneration to Charity Trustees or Connected persons

No remunerations were paid to any Trustee 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
No Trustees have claimed expenses

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
Mrs Lyn Marsh -Provides laundry and cleaning services, payments shown in expenditure records against invoices
Miss Guthrie is the Tenant of the Parsonage and rental payments are shown in the statement of receipts.

7 Further Information on Income

The totals are made up of the following amounts

FEES RECEIVED Includes deposits and balances.**COLLECTIONS/DONATIONS** The £2024.44 comprises general donations and gift aid plus associated gift aid reclaims .**PRIESTS LOCUM FEES DONATIONS** sent directly from churches served by Rev Jane Nelson. NONE THIS YEAR**RENT**

Parsonage rent **increased from £303 to £312 on 1st June 23**, based on 3% allowed by Scot Gov.
(Note; Previously Sandra wished to retain BO amount of £280 and paid outstanding amount in advance Jan 2022)
June and July 2023 new rent of £312 / month paid by Graham Ramsey Guthrie on 30 May 23 Phone
Sandra had sent undated cheque which was returned
Aug rent £312 by Guthrie Group, Ref: Guthrie/Parsonage paid 26th July
NOTE; PREVIOUS BANK BO WAS NOT CANCELLED, SO REPAID £280 ON 2nd JUNE TO SANDRA,
Sept Rent paid 30th Aug £312 by The Guthrie Group

TELEPHONE INCOME

Coins from Call Box in Lodge hallway

INTEREST

£441.95 Total Interest is from the SEC Unit Trust Pool and is paid in two installments
As from 25th June 2015 no interest paid by Coop Bank on deposits less than £25,000

GRANTS

The £0 comprises Murray Scarlett Glenesk fund for children of members of St Drostans Congregation

REBATES

OVO ENERGY; Rebates from government energy support schemes
OVO ENERGY : Excess balance repayment "£700" March

INSURANCE CLAIM

none

SALE OF SEC UNITS

none

8 Further Information on Expenditure

LAUNDRY & CLEANING	Fees paid to Mrs Lyn Marsh as per her email invoices for agreed charges (based on Nov set Scottish living wage) 2023 hourly rate £10, Detergent £13, Machine cost £52 based on 45hrs/month= £515(out season Nov to Mar is hly rate)
FUEL	Includes oil, electricity & coal A DD account with CERTAS ENERGY (was Scottish Fuels) for the supply of heating oil, In March 2022 informed that due to new legislation, "commercial" customers can no longer pay bt regular direct debit
TELEPHONE EXPENDITURE	The telephone cost are shown as actual income and expenditure. As we have no broadband, BT is reducing line rental and the reduced rental will be paid monthly.
REPAIRS RENEWALS and SPECIAL PROJECTS	This sum includes all repairs and replacements, and levels of expenditure are agreed in the annual budget, highlights are: New Office equipment, computer,printer etc (£813) Dishwasher failed April 23 new one purchased by Ken Goddard, we repaid direct to his bank Other routine maintenace was as budget predictions
INSURANCES	We have contracts with ANSVAR though brokers MORELAND for the Parsonage and Lodge, usually paid by Debit Card on receipt of Invoice, and Ecclesiastical for the Church, usually paid annually by direct debit
ADMIN COSTS/postage, stationary, Website, and travel linked to Admin	Website admin/maintenance is on an annual contract with BC Technologies took over Oncreative) renewed in January (124.80 in 2023)Other office consumables (new comp in Dec 2022)as required. Also travel linked to admin, meetings
TRAVELLING ALLOWANCE Refunds	This is travel cost at HMRC rates of Priest attending services, pastoral visits etc Refunds as noted: 2 June 23 £280 parsoange rent refund (uncanceled standing order paid on 1st June)

9 Property

The Church, Parsonage and Lodge are not shown on the statement of balances as the Trustees believes that it is not possible to place a market value on them due to Feu conditions
The valuations for insurance purposes (Lodge and Parsonage revalued in 2011, Church in 2014 -all now index linked)

Parsonage	£1,323,660.00	31/05/2023
Lodge	£924,883.00	24/11/2022
Church (Loss Limit)	£3,330,000.00	31/05/2023

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	G Scott Cheque cleared	70.00	70.00	70.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-Jul	Jill Waldie dep	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17-Jul	CASH	89.70	89.70	0.00	0.00	5.80	83.90	0.00	0.00	0.00	0.00	0.00	0.00
20-Jul	Jill Waldie fee	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27-Jul	Guthrie Group	312.00	312.00	0.00	312.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	OVO energy	56.00	56.00	0.00	0.00	0.00	0.00	0.00	0.00	56.00	0.00	0.00	0.00
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
02-Aug	Gurdjieff Scotland	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-Aug	Caldwell Nichols fee	455.00	455.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
07-Aug	Louisa Jeffrey Scot Walton	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-Aug	Dundee CC Gary Fullerton	363.00	363.00	363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-Aug	Eileen Jackson yoga	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16-Aug	HNRC GIFT AID REFUND	402.89	402.89	0.00	0.00	0.00	402.89	0.00	0.00	0.00	0.00	0.00	0.00
23-Aug	SEC is income from SEC Unit pool	160.29	160.29	0.00	0.00	0.00	0.00	160.29	0.00	0.00	0.00	0.00	0.00
23-Aug	SEC is income from SEC Unit pool	53.82	53.82	0.00	0.00	0.00	0.00	53.82	0.00	0.00	0.00	0.00	0.00
30-Aug	Guthrie Group	312.00	312.00	0.00	312.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-Aug	Pirate Monks St Lukes	140.00	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	totals	£ 23,167.79	23167.79	15244.00	4048.00	53.40	2024.44	441.95	0.00	1356.00	0.00	0.00	0.00

Date	Details	Total	Fees	Rent	Tel	Coll/Don	Interest	Grants	Rebates	Ins Claim	SEC UTP	Locumfee
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St Drostans Church & Lodge, details of expenditure, 1st September 2022 -31st August 2023

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

Date	Payee	Num	Total	Check	Travel	Clean/Lau	Fuel	Tel	Insurance	Rep/Ren	Admin	refunds
2-Sep	Mrs L Marsh	bac	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
15-Sep	CERTAS ENERGY	DD	341.81	341.81	0.00	0.00	341.81	0.00	0.00	0.00	0.00	0.00
25-Sep	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
29-Sep	BT	DD	19.61	19.61	0.00	0.00	0.00	19.61	0.00	0.00	0.00	0.00
3-Oct	FARMFOODS	DC	12.00	12.00	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00
4-Oct	Mrs L Marsh	bac	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
10-Oct	G A M..	DC	14.50	14.50	0.00	0.00	0.00	0.00	0.00	14.50	0.00	0.00
25-Oct	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
30-Oct	BT	DD	20.76	20.76	0.00	0.00	0.00	20.76	0.00	0.00	0.00	0.00
3-Nov	Mrs L Marsh	bac	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
8-Nov	GreenwoodMoreland	DC	1856.52	1856.52	0.00	0.00	0.00	0.00	1856.52	0.00	0.00	0.00
15-Nov	CERTAS ENERGY	DD	507.33	507.33	0.00	0.00	507.33	0.00	0.00	0.00	0.00	0.00
25-Nov	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
29-Nov	BT	DD	17.88	17.88	0.00	0.00	0.00	17.88	0.00	0.00	0.00	0.00
2-Dec	Mrs L Marsh	bac	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
27-Dec	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
2-Jan	BT	DD	18.84	18.84	0.00	0.00	0.00	18.84	0.00	0.00	0.00	0.00
3-Jan	Currys (bought 30/12)	DC	813.97	813.97	0.00	0.00	0.00	0.00	0.00	0.00	813.97	0.00
15-Jan	CERTAS ENERGY	DD	1843.77	1843.77	0.00	0.00	1843.77	0.00	0.00	0.00	0.00	0.00
19-Jan	BC Technologies	bac	124.80	124.80	0.00	0.00	0.00	0.00	0.00	0.00	124.80	0.00
25-Jan	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
29-Jan	BT	DD	16.92	16.92	0.00	0.00	0.00	16.92	0.00	0.00	0.00	0.00
2-Feb	Mrs L Marsh	bac	158.40	158.40	0.00	158.40	0.00	0.00	0.00	0.00	0.00	0.00
15-Feb	CERTAS ENERGY	DD	1113.89	1113.89	0.00	0.00	1113.89	0.00	0.00	0.00	0.00	0.00
25-Feb	OVO ENERGY	DD	408.00	408.00	0.00	0.00	408.00	0.00	0.00	0.00	0.00	0.00
27-Feb	NESS(AGRICAR)	bac	1140.01	1140.01	0.00	0.00	0.00	0.00	0.00	1140.01	0.00	0.00
28-Feb	ASDA	DC	68.54	68.54	0.00	0.00	0.00	0.00	0.00	68.54	0.00	0.00
1-Mar	BT (FEB)	DD	17.40	17.40	0.00	0.00	0.00	17.40	0.00	0.00	0.00	0.00
1-Mar	Mrs L Marsh	bac	49.50	49.50	0.00	49.50	0.00	0.00	0.00	0.00	0.00	0.00
2-Mar	Scottish Wseptictank	DC	220.50	220.50	0.00	0.00	0.00	0.00	0.00	220.50	0.00	0.00
27-Mar	OVO ENERGY	DD	230.00	230.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	0.00
29-Mar	BT	DD	19.80	19.80	0.00	0.00	0.00	0.00	19.80	0.00	0.00	0.00
29-Mar	Mrs L Marsh	bac	515.00	515.00	0.00	515.00	0.00	0.00	0.00	0.00	0.00	0.00
16-Apr	CERTAS ENERGY	DD	873.05	873.05	0.00	0.00	873.05	0.00	0.00	0.00	0.00	0.00
21-Apr	Kenneth Goddard	bac	309.00	309.00	0.00	0.00	0.00	0.00	0.00	309.00	0.00	0.00
27-Apr	OVO ENERGY	DD	230.00	230.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	0.00
2-May	BT (Apl)	DD	18.00	18.00	0.00	0.00	0.00	18.00	0.00	0.00	0.00	0.00
3-May	Mrs L Marsh	bac	515.00	515.00	0.00	515.00	0.00	0.00	0.00	0.00	0.00	0.00
11-May	TESCO Debit card	DC	37.50	37.50	0.00	0.00	0.00	0.00	0.00	37.50	0.00	0.00
15-May	GreenwoodMoreland	DC	1723.65	1723.65	0.00	0.00	0.00	0.00	1723.65	0.00	0.00	0.00
18-May	Gordon S Smith slatr	bac	760.00	760.00	0.00	0.00	0.00	0.00	0.00	760.00	0.00	0.00
25-May	OVO ENERGY	DD	230.00	230.00	0.00	0.00	230.00	0.00	0.00	0.00	0.00	0.00

