

2021-2022

**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 2022**

### **Charity Trustees**

Rev J Nelson - Priest/booking Secretary

Rev M Turner

Miss S Guthrie

Mr P Nelson - Secretary/Treasurer

Mr K Goddard

Miss S Auld

Mrs C Phelan

Mrs L Marsh

### **Bankers**

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

**Independent Examiner** : Mr M A H Price    Borrowfield Farmhouse, Netherley, Stonhaven, 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 2022**

<b><u>Income</u></b>		<b>2021-2022</b>	<b>2020-2021</b>
Fees Received	note 7	18557.00	5,505.00
Collections/donations	note 7	4054.80	10,462.50
Priests Locum Fee Donations	note 7	0.00	0.00
Rent	note 7	3636.00	3,396.00
Interest	note 7	376.07	400.64
Telephone Income	note 7	40.30	29.10
Grants (Murray Scarlett Youth )	note 7	0.00	0.00
Rebates	note 7	728.00	1,102.74
Insurance claim	note 7	0.00	0.00
SALE OF SEC UTP units	note 7	0.00	6,000.00
<b>total</b>		<b><u>£ 27,392.17</u></b>	<b><u>£ 26,895.98</u></b>
<b><u>Expenditure</u></b>			
Laundry & Cleaning	note 8	4636.41	3,129.36
Fuel	note 8	5078.14	4,168.48
Telephone expenditure	note 8	217.03	207.03
Repairs and renewals and repairs and special projects	note 8	2940.24	12,068.62
Insurances	note 8	4513.77	4,218.82
Admin costs/Postage and stationary/website	note 8	95.52	100.99
Travelling allowances(services and visiting)	note 8	0.00	0.00
Deposit refunds	note 8	120.00	500.00
<b>total</b>		<b><u>£ 17,601.11</u></b>	<b><u>£ 24,393.30</u></b>
<b><u>Excess of income over expenditure</u></b>		<b><u>£ 9,791.06</u></b>	<b><u>£ 2,502.68</u></b>

**St Drostan's Church & Lodge, Tarfside. Statement of balances as at 31st August 2022**

Scottish Charity Reg No; SC007239

	2022	2021
<b><u>BANK AND CASH IN HAND</u></b>		
Opening balances	12,485.46	9,982.78
Surplus / (deficit) for year	9,791.06	2,502.68
	<b>£ 22,276.52</b>	<b>£ 12,485.46</b>
Represented by;		
Cash	0.00	0.00
Co-op Community Direct Plus Account 31/8	22,276.52	12,485.46
	<b>£ 22,276.52</b>	<b>£ 12,485.46</b>
<b>Other Assets</b>		
Scottish Episcopal Church Unit Trust Pool		
48T007 138 Units, value 30th June	3462.56	4,292.15
48T006 411 Units, value at 30th June	10312.40	12,783.13
<b>Total value at 30th June 2021</b>	<b>£ 13,774.96</b>	<b>£ 17,075.28</b>

All funds are unrestricted

Approved and Signed on behalf of the Trustees

Secretary/Treasurer

Date 10/09/2022



P Nelson

**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  
 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****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
P Nelson	£0.00 Mileage, related to repairs/renewal and admin
Rev J Nelson	£0.00 Mileage associated with services and 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  
 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

<b>FEES RECEIVED</b>	Includes deposits and balances.
<b>COLLECTIONS/DONATIONS</b>	The £? comprises general donations and gift aid plus associated gift aid reclaims .
<b>PRIESTS LOCUM FEES DONATIONS</b>	sent directly from churches served by Rev Jane Nelson
<b>RENT</b>	Parsonage rent <b>increased from £283 to £303 on 1st June 22</b> , based on previous November RPI <b>Note; Sandra wished to retain BO amount of £280 and paid outstanding £240+£36 in advance in January 22</b>
<b>TELEPHONE INCOME</b>	Coins from Call Box in Lodge hallway
<b>INTEREST</b>	£376.07 Total Interest is from the SEC Unit Trust Pool and is paid twice yearly As from 25th June 2015 no interest paid by Coop Bank on deposits less than £25,000
<b>GRANTS</b>	The £00 comprises Murray Scarlett Glenesk fund for children of members of St Drostans Congregation
<b>REBATES</b>	£588 From SSE for 5 day power cut due to Storm Arwen in November 2021 £140 From SSE for 60 hrs power cut due to storm Malik Feb 2022
<b>INSURANCE CLAIM</b>	n/a
<b>SALE OF SEC UNITS</b>	n/a

**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)  
From November 2021 £510= 45\*9.90 = 445.50 +£12.50 for powder +£52 for machine costs

**FUEL**

Includes oil, electricity & coal

A monthly DD with CERTAS ENERGY (was Scottish Fuels) for the supply of heating oil,

In 2021, The account was reviewed end November,£414.60 in credit no payment adjustment made

In March 2022 informed that due to new legislation, "commercial" customers can no longer pay bt regular direct debit  
but must pay for each delivery by variable direct debit for actual oil delivered, with 30 days.

Electricity account debit raised by SSE/OVO IN Dec 21 to £154, and in March22 to £204 due to rising energy prices

**New OVO account number 21454635, issued 24th June,FIRST DIRECT DEBIT FROMOVO ON 27/6/22**

New fixed contract taken on 23 August direct debit up to £400., Increased byOVO on 28 Aug to **£408**

Coal is usually purchased once a year as required, using "summer discount" if offered by supplier

**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:

Travel to Lodge, or to traders, linked with repairs/renewals is also claimed at HMRC rate for mileage

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

Other office consumables as required. Also travel linked to admin, meetings etc

**TRAVELLING ALLOWANCE**

This is travel cost at HMRC rates of Priest attending services, pastoral visits etc

**Deposit refunds from**

Refunded deposits due to COVID 19 problems & restrictions

**2020-2021**

Jennifer Graham, £20 refund as thought she paid £100, actually paid £120, so paid £20 too much fee on 20 march 2022

Flora Munroe 2020 refund £100

**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	£1,211,034.00	31/05/2022
Lodge	£806,350 .00	24/11/2021
Church (Loss Limit)	£2,960,000.00	31/05/2022









## St Drostans Church &amp; Lodge, details of expenditure, 1st September 2021 -31st August 2022

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	deprfd
					DD		is direct debit			deprfd is Deposit Refund		
2-Sep	Mrs Lyn Marsh	bacs	490.00	490.00	0.00	490.00	0.00	0.00	0.00	0.00	0.00	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	0.00
20-Sep	Lidl	DC	5.58	5.58	0.00	0.00	0.00	0.00	0.00	5.58	0.00	0.00
20-Sep	B&M	DC	8.99	8.99	0.00	0.00	0.00	0.00	0.00	8.99	0.00	0.00
26-Sep	HE	DD	140.00	140.00	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00
28-Sep	BT	DD	16.93	16.93	0.00	0.00	0.00	16.93	0.00	0.00	0.00	0.00
5-Oct	Mrs Lyn Marsh	bacs	490.00	490.00	0.00	490.00	0.00	0.00	0.00	0.00	0.00	0.00
15-Oct	CERTAS Energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
18-Oct	Lidl	DC	9.25	9.25	0.00	0.00	0.00	0.00	0.00	9.25	0.00	0.00
19-Oct	Post Office	DC	1.92	1.92	0.00	0.00	0.00	0.00	0.00	0.00	1.92	0.00
25-Oct	HE	DD	140.00	140.00	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00
29-Oct	BT	DD	16.48	16.48	0.00	0.00	0.00	16.48	0.00	0.00	0.00	0.00
2-Nov	GreenWood Moreland	DC	1532.58	1532.58	0.00	0.00	0.00	0.00	1532.58	0.00	0.00	0.00
5-Nov	Mrs Lyn Marsh	bacs	490.00	490.00	0.00	490.00	0.00	0.00	0.00	0.00	0.00	0.00
14-Nov	CERTAS Energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
25-Nov	HE	DD	140.00	140.00	0.00	0.00	140.00	0.00	0.00	0.00	0.00	0.00
28-Nov	BT	DD	16.48	16.48	0.00	0.00	0.00	16.48	0.00	0.00	0.00	0.00
2-Dec	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
15-Dec	Agricar NESS	bacs	136.73	136.73	0.00	0.00	0.00	0.00	0.00	136.73	0.00	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	0.00
29-Dec	HE	DD	154.00	154.00	0.00	0.00	154.00	0.00	0.00	0.00	0.00	0.00
31-Dec	BT	DD	17.38	17.38	0.00	0.00	0.00	17.38	0.00	0.00	0.00	0.00
17-Jan	CERTAS Energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
21-Jan	BC Technologies (webst)	bacs	93.60	93.60	0.00	0.00	0.00	0.00	0.00	0.00	93.60	0.00
25-Jan	HE	DD	154.00	154.00	0.00	0.00	154.00	0.00	0.00	0.00	0.00	0.00
28-Jan	Gordon Smith (slater)	bacs	660.00	660.00	0.00	0.00	0.00	0.00	0.00	660.00	0.00	0.00
30-Jan	BT	DD	16.48	16.48	0.00	0.00	0.00	16.48	0.00	0.00	0.00	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	0.00
17-Feb	Agricar NESS	bacs	91.80	91.80	0.00	0.00	0.00	0.00	0.00	91.80	0.00	0.00
25-Feb	HE	DD	154.00	154.00	0.00	0.00	154.00	0.00	0.00	0.00	0.00	0.00
28-Feb	Home Bargains	DC	5.98	5.98	0.00	0.00	0.00	0.00	0.00	5.98	0.00	0.00
28-Feb	TESCO	DC	97.19	97.19	0.00	0.00	0.00	0.00	0.00	97.19	0.00	0.00
1-Mar	BT	DD	16.48	16.48	0.00	0.00	0.00	16.48	0.00	0.00	0.00	0.00
2-Mar	Mrs Lyn Marsh	bacs	106.41	106.41	0.00	106.41	0.00	0.00	0.00	0.00	0.00	0.00
3-Mar	Agricar NESS	bacs	869.66	869.66	0.00	0.00	0.00	0.00	0.00	869.66	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	0.00
21-Mar	Jennifer Graham	271	20.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20
25-Mar	HE	DD	204.00	204.00	0.00	0.00	204.00	0.00	0.00	0.00	0.00	0.00
29-Mar	Scottish Water Tankem	DC	211.70	211.70	0.00	0.00	0.00	0.00	0.00	211.70	0.00	0.00
29-Mar	BT	DD	18.28	18.28	0.00	0.00	0.00	18.28	0.00	0.00	0.00	0.00
4-Apr	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	0.00
24-Mar	Caledonia Fire&security	DC	130.09	130.09	0.00	0.00	0.00	0.00	0.00	130.09	0.00	0.00

24-Apr	HE	DD	204.00	204.00	0.00	0.00	204.00	0.00	0.00	0.00	0.00	
25-Apr	Agricar NESS	bacs	63.29	63.29	0.00	0.00	0.00	0.00	0.00	63.29	0.00	
29-Apr	BT	DD	21.48	21.48	0.00	0.00	0.00	21.48	0.00	0.00	0.00	
3-May	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	
18-May	GreenWood Moreland	DC	1565.77	1565.77	0.00	0.00	0.00	0.00	1565.77	0.00	0.00	
25-May	HE	DD	204.00	204.00	0.00	0.00	204.00	0.00	0.00	0.00	0.00	
29-May	BT	DD	20.28	20.28	0.00	0.00	0.00	20.28	0.00	0.00	0.00	
31-May	Ecclesiastical ins	DD	1415.42	1415.42	0.00	0.00	0.00	0.00	1415.42	0.00	0.00	
7-Jun	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	
10-Jun	LIDL	DC	15.47	15.47	0.00	0.00	0.00	0.00	0.00	15.47	0.00	
10-Jun	The Hardware Store	DC	33.15	33.15	0.00	0.00	0.00	0.00	0.00	33.15	0.00	
10-Jun	Travis Perkins	DC	54.02	54.02	0.00	0.00	0.00	0.00	0.00	54.02	0.00	
15-Jun	Certas energy	DD	500.02	500.02	0.00	0.00	500.02	0.00	0.00	0.00	0.00	
27-Jun	OVO energy	DD	204.00	204.00	0.00	0.00	204.00	0.00	0.00	0.00	0.00	
29-Jun	BT	DD	20.40	20.40	0.00	0.00	0.00	20.40	0.00	0.00	0.00	
2-Jul	Electolux /zan parts	DC	22.99	22.99	0.00	0.00	0.00	0.00	0.00	22.99	0.00	
2-Jul	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	
4-Jul	Rev Dr Flora Munro	272	100.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100
7-Jul	Bob Officer Plumber	bacs	421.20	421.20	0.00	0.00	0.00	0.00	0.00	421.20	0.00	
15-Jul	Certas energy	DD	876.12	876.12	0.00	0.00	876.12	0.00	0.00	0.00	0.00	
20-Jul	Sainsburys	DC	19.80	19.80	0.00	0.00	0.00	0.00	0.00	19.80	0.00	
20-Jul	Parkhill garfen centre	DC	34.99	34.99	0.00	0.00	0.00	0.00	0.00	34.99	0.00	
24-Jun	OVO energy	DD	204.00	204.00	0.00	0.00	204.00	0.00	0.00	0.00	0.00	
29-Jul	BT	DD	18.27	18.27	0.00	0.00	0.00	18.27	0.00	0.00	0.00	
01-Aug	Home Bargains	DC	20.41	20.41	0.00	0.00	0.00	0.00	0.00	20.41	0.00	
01-Aug	Farm Foods	DC	16.96	16.96	0.00	0.00	0.00	0.00	0.00	16.96	0.00	
02-Aug	Mrs Lyn Marsh	bacs	510.00	510.00	0.00	510.00	0.00	0.00	0.00	0.00	0.00	
17-Aug	Raemoir grdn cntre	DC	10.99	10.99	0.00	0.00	0.00	0.00	0.00	10.99	0.00	
24-Aug	OVO energy	DD	400.00	400.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	
30-Aug	BT	DD	18.09	18.09	0.00	0.00	0.00	18.09	0.00	0.00	0.00	
				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>totals</b>		<b>17601.11</b>	<b>17601.11</b>	<b>0.00</b>	<b>4636.41</b>	<b>5078.14</b>	<b>217.03</b>	<b>4513.77</b>	<b>2940.24</b>	<b>95.52</b>	<b>120.00</b>

Payee	Num	Total	Check	Travel	Clean/Lau	Fuel	Tel	Insurance	Rep/Ren	Admin	deprfd
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Trustees Expenses      £'s

J Nelson

P Nelson

M Turner