

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 2019

Charity Trustees

Rev J Nelson - Priest/booking Secretary

Rev M Turner

Miss S Guthrie

Mr P Nelson - Secretary/Treasurer

Mrs C Phelan

Mr K Goddard

Miss S Auld

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 2019

<u>Income</u>		2018-2019	2017-2018
Fees Received	Note 7	16,925.00	17,538.00
Collections/donations	Note 7	2,211.56	7,777.45
Priests Locum Fee Donations	Note 7	2,373.70	2,485.40
Rent	Note 7	3,207.00	2,910.00
Interest	Note 7	415.70	393.23
Telephone Income	Note 7	73.50	80.00
Grants	Note 7	255.00	4,293.00
Rebates	Note 7	0.00	72.53
Insurance claim	Note 7	824.10	0.00
SALE OF SEC UTP units	Note 7	0.00	0.00
total		<u>£ 26,285.56</u>	<u>£ 35,549.61</u>
<u>Expenditure</u>			
Laundry & Cleaning	Note 8	4,172.75	4,505.00
Fuel	Note 8	5,143.50	4,528.00
Telephone expenditure	Note 8	242.73	267.37
Repairs and renewals and repairs and special projects	Note 8	9,894.97	16,388.87
Insurances	Note 8	4,117.84	3,874.07
Admin costs/Postage and stationary/website	Note 8	321.95	677.80
Travelling allowances (services and visiting)	Note 8	320.40	280.80
PURCHASE OF SEC UTP units	Note 8	0.00	0.00
total		<u>£ 24,214.14</u>	<u>£ 30,521.91</u>
<u>Excess of income over expenditure</u>		<u>£ 2,071.42</u>	<u>£ 5,027.70</u>

St Drostan's Church & Lodge, Tarfside. Statement of balances as at 31st August 2019
Scottish Charity Reg No; SC007239

	2019	2018
<u>BANK AND CASH IN HAND</u>		
Opening balances	£12,002.02	£6,974.32
Surplus / (deficit) for year	£2,071.42	£5,027.70
	£ 14,073.44	£ 12,002.02
Represented by;		
Cash	0.00	0.00
Co-op Community Direct Plus Account 31/8	£14,073.44	12002.02
	<u>£ 14,073.44</u>	<u>£ 12,002.02</u>
Other Assets		
Scottish Episcopal Church Unit Trust Pool		
48T007 138 Units, value 30th June	£2,780.63	£2,624.46
48T006 611 Units, value 30th June	£12,311.34	£11,619.88
Total value at 30th June 2019	<u>£15,091.97</u>	<u>£14,244.34</u>

All funds are unrestricted

Approved and Signed on behalf of the Trustees

Secretary/Treasurer
Date 16/09/2019



P Nelson

St Drostan's 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 transactions 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

There were no 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 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	£516.15	Mileage, related to repairs/renewal and admin
Rev J Nelson	£320.40	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

None

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 £2211.56 comprises general donations and gift aid plus associated gift aid reclaims .
PRIESTS LOCUM FEES DONATIONS	sent directly from churches served by Jane
RENT	Parsonage rent increased from £265 to £274 on 1st June based on previous November RPI
TELEPHONE INCOME	Coins from Call Box in Lodge hallway
INTEREST	£415.70 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
GRANTS	The £255 comprises Murray Scarlett Glenesk fund for children of members of St Drostan's Congregation
REBATES	None this year
INSURANCE CLAIM	£824.10 for slater repairs following tree damage (£924.10 minus £100 excess)

8 Expenditures/Income Information**LAUNDRY & CLEANING
FUEL**

Fees paid to Laundry Lady as per her email invoices for agreed charges
Includes oil, electricity & coal

The Hydro Electric DD increased from £125 to £129 from 25th May 2019
(with an interim increase to £126 on 25th April), to cover next years estimate

A monthly DD with CERTAS ENERGY (was Scottish Fuels) for the supply of heating oil,
In future this account will be reviewed every August and a new payment agreed from September,
However in 2018, The account was reviewed in October and payment increased from £275 to £289 from November 2018
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:

Heat and smoke detectors in Parsonage £744.02
Replacing damaged parsonage chimney liner £742

Picnic benches £1034.64

St Lukes room shower replacement £ 2305.96

Stationary Cupboard £229.98

Tree Surgeon following fall of large tree on parsonage £936

Slater following fall of large tree on parsonage £924 (£824 reclaimed from insurance)

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

Other routine maintenance was as budget predictions

INSURANCES

We have contracts with ANSVAR through 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 ON creative renewed in January,(currently £78)

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

also Trustees lunch at panmure arms and examiners appreciation gift.

TRAVELLING ALLOWANCE

This is travel cost at HMRC rates of Priest attending services, pastoral visits etc £320.40

PURCHASE OF SEC UTP units

Non purchased this year

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	£1,055,094.00	01/06/2019
Lodge	£734,587.00	25/11/2018
Church	Loss limit £2,704,000.00	01/06/2019

St Drostans Church & Lodge, details of expenditure, 1st September 2018 -31st August 2019

bacs is direct payment bank is bank charge
D/C is Co-op debit card **DD** is direct debit
 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	SEC UTP
10-Sep	Beverly Penny	255	455.00	455.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00
17-Sep	CERTAS ENERGY	DD	275.00	275.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	0.00
21-Sep	Fountain hall wines	DC	19.99	19.99	0.00	0.00	0.00	0.00	0.00	0.00	19.99	
23-Sep	ASDA	DC	44.55	44.55	0.00	0.00	0.00	0.00	0.00	44.55	0.00	
25-Sep	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	
1-Oct	BT	DD	19.61	19.61	0.00	0.00	0.00	19.61	0.00	0.00	0.00	
5-Oct	K&S treecare	ba	936.00	936.00	0.00	0.00	0.00	0.00	0.00	936.00	0.00	
5-Oct	Fergusson coal	DC	99.00	99.00	0.00	0.00	99.00	0.00	0.00	0.00	0.00	
14-Oct	Beverly Penny	256	455.00	455.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	
15-Oct	CERTAS ENERGY	DD	275.00	275.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	
18-Oct	Gordon S Smith slater	257	924.10	924.10	0.00	0.00	0.00	0.00	0.00	924.10	0.00	
25-Oct	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	
29-Oct	BT	DD	17.42	17.42	0.00	0.00	0.00	17.42	0.00	0.00	0.00	
5-Nov	GreenwoodMoreland ins	DC	1412.70	1412.70	0.00	0.00	0.00	0.00	1412.70	0.00	0.00	
8-Nov	Beverly Penny	258	455.00	455.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	
8-Nov	Panmure Arms	DC	90.15	90.15	0.00	0.00	0.00	0.00	0.00	0.00	90.15	
9-Nov	Post Office	DC	10.98	10.98	0.00	0.00	0.00	0.00	0.00	0.00	10.98	
9-Nov	Able Care Ltd	DC	58.90	58.90	0.00	0.00	0.00	0.00	0.00	58.90	0.00	
13-Nov	Office Outlet	DC	229.98	229.98	0.00	0.00	0.00	0.00	0.00	229.98	0.00	
15-Nov	Nickel & Dime	DC	11.97	11.97	0.00	0.00	0.00	0.00	0.00	11.97	0.00	
15-Nov	CERTAS ENERGY	DD	289.00	289.00	0.00	0.00	289.00	0.00	0.00	0.00	0.00	
26-Nov	HE	DC	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	
26-Nov	Davidson Plumber	DC	24.00	24.00	0.00	0.00	0.00	0.00	0.00	24.00	0.00	
29-Nov	BT	DD	23.18	23.18	0.00	0.00	0.00	23.18	0.00	0.00	0.00	
4-Dec	Beverly Penny	259	455.00	455.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	
13-Dec	Gordon S Smith slater	260	635.00	635.00	0.00	0.00	0.00	0.00	0.00	635.00	0.00	
17-Dec	CERTAS ENERGY	DD	289.00	289.00	0.00	0.00	289.00	0.00	0.00	0.00	0.00	
27-Dec	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	
27-Dec	W H Smith	DC	17.98	17.98	0.00	0.00	0.00	0.00	0.00	0.00	17.98	
2-Jan	BT	DD	17.75	17.75	0.00	0.00	0.00	17.75	0.00	0.00	0.00	
10-Jan	Fingask Farms antiques	DC	38.00	38.00	0.00	0.00	0.00	0.00	0.00	38.00	0.00	
15-Jan	CERTAS ENERGY	DD	289.00	289.00	0.00	0.00	289.00	0.00	0.00	0.00	0.00	
15-Jan	Beechwood services	DD	4.00	4.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	
16-Jan	OnCreative gocardless	DD	78.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	
25-Jan	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	
29-Jan	BT	DD	16.49	16.49	0.00	0.00	0.00	16.49	0.00	0.00	0.00	
29-Jan	NESS	DC	238.80	238.80	0.00	0.00	0.00	0.00	0.00	238.80	0.00	
1-Feb	NESS	ba	795.08	795.08	0.00	0.00	0.00	0.00	0.00	795.08	0.00	
5-Feb	ASDA	DC	55.70	55.70	0.00	0.00	0.00	0.00	0.00	55.70	0.00	
5-Feb	Value shop	DC	114.95	114.95	0.00	0.00	0.00	0.00	0.00	114.95	0.00	

