

**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 2018**

### **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

Mr K Goddard

### **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 2018**

<b><u>Income</u></b>		<b>2017-2018</b>	<b>2016-2017</b>
Fees Received	Note 7	17,538.00	16,958.00
Collections/donations	Note 7	7,777.45	2,939.49
Priests Locum Fee Donations	Note 7	2,485.40	1,060.90
Rent	Note 7	2,910.00	2,820.00
Interest	Note 7	393.23	381.99
Telephone Income	Note 7	80.00	95.60
Grants	Note 7	4293.00	493.00
Rebates	Note 7	72.53	149.99
Insurance claim		0.00	0.00
SALE OF SEC UTP units		0.00	0.00
<b>total</b>		<b><u>£ 35,549.61</u></b>	<b><u>£ 24,898.97</u></b>
<b><u>Expenditure</u></b>			
Laundry & Cleaning	Note 8	4,505.00	4374.00
Fuel ( Oil, Electricity & Coal)	Note 8	4,528.00	3,836.00
Telephone expenditure	Note 8	267.37	293.33
Repairs and renewals and special projects	Note 8	16,388.87	16,478.46
Insurances	Note 8	3,874.07	3,686.18
Admin costs/Postage and stationary/website	Note 8	677.80	362.39
Travelling allowances(Priests services and visiting)	Note 8	280.80	315.90
PURCHASE OF SEC UTP units		0.00	7,500.00
			0.00
<b>total</b>		<b><u>£ 30,521.91</u></b>	<b><u>£ 36,846.26</u></b>
<b><u>Excess of income over expenditure</u></b>		<b><u>£ 5,027.70</u></b>	<b><u>-£ 11,947.29</u></b>

**St Drostan's Church & Lodge, Tarfside. Statement of balances as at 31st August 2018**  
**Scottish Charity Reg No; SC007239**

	2018	2017
<b><u>BANK AND CASH IN HAND</u></b>		
Opening balances	£6,974.32	£18,921.61
Surplus / (deficit) for year	£5,027.70	-£11,947.29
	<b>£12,002.02</b>	<b>£6,974.32</b>
Represented by;		
Cash	0.00	0.00
Co-op Community Direct Plus Account 31/8	£12,002.02	£6,974.32
	<b>£ 12,002.02</b>	<b>£ 6,974.32</b>
<b>Other Assets</b>		
Scottish Episcopal Church Unit Trust Pool		
48T007 138 Units, value 30th June	£2,624.46	£2,349.11
48T006 611 units value 30 June	£11,619.88	£10,400.75
<b>Total value at 30th June</b>	<b>£ 14,244.34</b>	<b>£ 12,749.86</b>

All funds are unrestricted

Approved and Signed on behalf of the Trustees

Secretary/Treasurer

Date 09/09/2018



P Nelson

**Notes to Accounts****St Drostan's Church and Lodge, Tarfside.**

Scottish Charity Ref SCOO7239

**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	£339.80	Mileage, related to repairs/renewal and admin
Rev J Nelson	£280.80	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

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 £7,777.45 comprises donations and associated gift aid reclaims and is made up of £5406.25 for the new kitchen and £2,371.20 general donations
<b>PRIESTS LOCUM FEES DONATIONS</b>	sent directly from churches served
<b>RENT</b>	Parsonage rent increased from £235 to £265 on 1st June based on November RPI from 2012
<b>INTEREST</b>	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 £4,293 comprises Murray Scarlett Glenesk fund = £141+£102= £243 and Diocesan grants for new kitchen of £3,000 +£1050= £4,050 The Diocese no longer pays travel grants after 2017
<b>REBATES</b>	Hydro Electric -annual overpayment rebate May £72.53)
<b>INSURANCE CLAIM</b>	None this year
<b>SALE OF SEC UTP Units</b>	None this year

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

Fees paid to Laundry Lady  
Includes oil, electricity & coal

The Hydro Electric DD decreased from £137 to £125 from 25th May 2018 to cover next years estimate  
A monthly DD with CERTAS ENERGY (was Scottish Fuels) for the supply of heating oil,  
was reviewed in July and a payment of £400 made to bring account into credit and allow next delivery  
In future this account will be reviewed every August and a new payment agreed from September,  
from September 2018 this will be £275 a month

Coal is usually purchased once a year as required

**TELEPHONE EXPENDITURE**

The telephone cost are shown as actual income and expenditure. The line rental was paid annually to save 10%.  
In future as we have no broadband, BT is reducing line rental and no annual payment reduction  
is available, the reduced line 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:

**The new kitchen installation cost was £9319.79 and new blinds were £70, total £9389.79**

**Kitchen accessories; Spare extractor fan filters £29.38, oven liners £7.98, pan stand trivets £23.96=£61.32**

**Total for new kitchen = 9,451.11 (Donations and Grants for new kitchen were; £9,456.25)**

The new fire alarm panel cost £623 and repairs to the boiler £238

The electrical work in the parsonage, lodge and church relating to updating and rectifying  
fuseboards and non complying circuits following the 5 year EICB inspection  
and replacement of lights in the church came to £2770.07.

New Henry Vacuum cleaner to replace 2 broken ones £159.98

Two replacement extinguishers were required to replace corroded ones discovered in annual service

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**

The major admin cost this year was;

**Parsonage lease - Administration - Solicitors acc £360 +£54 mileage exps for P Nelson to visit Solicitor  
at their Dundee Office and prove identity = £414**

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, meetings etc

**TRAVELLING ALLOWANCE**

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

**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 and Parsonage revalued in 2011, church in 2014 -all now index linked)

Parsonage	£1,010,626.00	31/05/2018
Lodge	£706,334.00	24/11/2017
Church	Loss limit £2,600,000.00	





02-May	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
05-May	BACS jogh wooside	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-May	HE Rebate	72.53	72.53	0.00	0.00	0.00	0.00	0.00	0.00	72.53	0.00	0.00	0.00
10-May	BACS portlethen parish	242.00	242.00	242.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11-May	cheques	704.00	704.00	704.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-May	cash	11.60	11.60	0.00	0.00	7.20	4.40	0.00	0.00	0.00	0.00	0.00	0.00
29-May	BACS Angus council	220.00	220.00	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Jun	S Guthrie	265.00	265.00	0.00	265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-Jun	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
04-Jun	BACS susan auld	600.00	600.00	550.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
05-Jun	cheques	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13-Jun	cash	35.10	35.10	0.00	0.00	13.30	21.80	0.00	0.00	0.00	0.00	0.00	0.00
13-Jun	BACStgochallenge a ogder	850.00	850.00	792.00	0.00	0.00	58.00	0.00	0.00	0.00	0.00	0.00	0.00
15-Jun	BACS dundee council	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17-Jun	BACS kayebruceyoga	484.00	484.00	484.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-Jun	cheques	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22-Jun	BACS stjohnschrch	228.60	228.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.60
26-Jun	cheques	283.00	283.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	283.00
26-Jun	BACS stjameschurch	149.40	149.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149.40
18-Jun	BACS taylor wildlife	132.00	132.00	132.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-Jul	S Guthrie	265.00	265.00	0.00	265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-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
10-Jul	cheques	352.00	352.00	352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-Jul	cheques	110.00	110.00	110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16-Jul	cash	112.56	112.56	0.00	0.00	4.00	108.56	0.00	0.00	0.00	0.00	0.00	0.00
17-Jul	BACS s mathieson	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-Jul	cheques	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23-Jul	BACS michael patterson	198.00	198.00	198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24-Jul	BACS michael patterson	132.00	132.00	132.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-Jul	BACS dundee council	572.00	572.00	572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26-Jul	cheques	616.00	616.00	616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	S Guthrie	265.00	265.00	0.00	265.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-Aug	BACS stlukesmenspirates	352.00	352.00	352.00	0.00	0.00	0.00	0.00	0.00	0.00	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	BACS s mathieson	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-Aug	HMRC gift aid BACS	279.93	279.93	0.00	0.00	0.00	279.93	0.00	0.00	0.00	0.00	0.00	0.00
10-Aug	BACS Angus council	374.00	374.00	374.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-Aug	BACS Stuart Budden Alpha	88.00	88.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-Aug	BACS U3A	352.00	352.00	352.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17-Aug	cheques	1100.00	1100.00	1100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17-Aug	cash	10.50	10.50	0.00	0.00	10.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20-Aug	BACS dorothy mcfawns	132.00	132.00	132.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22-Aug	BACS home-sart	44.00	44.00	44.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23-Aug	cheques	264.00	264.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
31-Aug	cheques	480.00	480.00	462.00	0.00	0.00	18.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>totals</b>	<b>£ 35,549.61</b>	<b>£ 35,549.61</b>	<b>17538.00</b>	<b>2910.00</b>	<b>80.00</b>	<b>7777.45</b>	<b>393.23</b>	<b>4293.00</b>	<b>72.53</b>	<b>0.00</b>	<b>0.00</b>	<b>2485.40</b>

Date	Details	Total		Fees	Rent	Tel	Coll/Don	Interest	Grants	Rebates	Ins Claim	SEC UTP	Locumfee
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## St Drostans Church &amp; Lodge, details of expenditure, 1st September 2017 -31st August 2018

bac direct transfer      bank 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	208.80	208.80	0.00	0.00	0.00	208.80	0.00	0.00	0.00	
1-Sep	Davidson plumber	DC	238.32	238.32	0.00	0.00	0.00	0.00	0.00	238.32	0.00	
1-Sep	NESS electrical	DC	623.76	623.76	0.00	0.00	0.00	0.00	0.00	623.76	0.00	
4-Sep	Office Outlet	DC	17.36	17.36	0.00	0.00	0.00	0.00	0.00	0.00	17.36	
9-Sep	Beverly Penny	239	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00	
11-Sep	FERGUSON COAL	240	132.00	132.00	0.00	0.00	132.00	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	
25-Sep	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00	
29-Sep	BT	DD	1.03	1.03	0.00	0.00	0.00	1.03	0.00	0.00	0.00	
13-Oct	Beverly Penny	241	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	0.00	0.00
16-Oct	CERTAS energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
17-Oct	Fountainhall wines	DC	21.99	21.99	0.00	0.00	0.00	0.00	0.00	0.00	21.99	
25-Oct	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00	
31-Oct	BT	DD	8.36	8.36	0.00	0.00	0.00	8.36	0.00	0.00	0.00	
1-Nov	NESS electrical	bac	479.45	479.45	0.00	0.00	0.00	0.00	0.00	479.45	0.00	
2-Nov	NESS electrical	bac	1022.69	1022.69	0.00	0.00	0.00	0.00	0.00	1022.69	0.00	
2-Nov	NESS electrical	bac	715.08	715.08	0.00	0.00	0.00	0.00	0.00	715.08	0.00	
3-Nov	Moeland Ins Lodge	DC	1367.72	1367.72	0.00	0.00	0.00	0.00	1367.72	0.00	0.00	
9-Nov	Beverly Penny	242	440.00	440.00	0.00	440.00	0.00	0.00	0.00	0.00	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	
20-Nov	NESS electrical	bac	253.27	253.27	0.00	0.00	0.00	0.00	0.00	253.27	0.00	
20-Nov	NESS electrical	bac	299.58	299.58	0.00	0.00	0.00	0.00	0.00	299.58	0.00	
22-Nov	Solitaire payphones	bac	36.00	36.00	0.00	0.00	0.00	0.00	0.00	36.00	0.00	
27-Nov	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00	
29-Nov	BT	DD	9.66	9.66	0.00	0.00	0.00	9.66	0.00	0.00	0.00	
1-Dec	Richard Penny	243	148.98	148.98	0.00	0.00	0.00	0.00	0.00	148.98	0.00	
13-Dec	Gordon S Smith	244	1171.52	1171.52	0.00	0.00	0.00	0.00	0.00	1171.52	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	
27-Dec	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00	
2-Jan	BT	DD	13.66	13.66	0.00	0.00	0.00	13.66	0.00	0.00	0.00	
2-Jan	On Creative	bac	78.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00	
15-Jan	CERTAS energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	
15-Jan	ASDA	DC	70.00	70.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	
15-Jan	The Range	DC	48.93	48.93	0.00	0.00	0.00	0.00	0.00	48.93	0.00	
15-Jan	John Lewis	DC	70.00	70.00	0.00	0.00	0.00	0.00	0.00	70.00	0.00	
18-Jan	The Range	DC	18.97	18.97	0.00	0.00	0.00	0.00	0.00	18.97	0.00	
25-Jan	HE	DD	137.00	137.00	0.00	0.00	137.00	0.00	0.00	0.00	0.00	
28-Jan	Celebrations Turriff	DC	44.99	44.99	0.00	0.00	0.00	0.00	0.00	44.99	0.00	
29-Jan	BT	DD	6.33	6.33	0.00	0.00	0.00	6.33	0.00	0.00	0.00	
29-Jan	HOWDENS joinery	DC	29.38	29.38	0.00	0.00	0.00	0.00	0.00	29.38	0.00	



25-Jul	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00
30-Jul	BT	DD	6.88	6.88	0.00	0.00	0.00	6.88	0.00	0.00	0.00	0.00
31-Jul	CERTAS energy	DC	400.00	400.00	0.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00
12-Aug	Rev Jane Nelson	252	280.80	280.80	280.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12-Aug	Peter Nelson	253	339.80	339.80	0.00	0.00	0.00	0.00	0.00	0.00	250.70	89.10
12-Aug	Beverly Penny	254	455.00	455.00	0.00	455.00	0.00	0.00	0.00	0.00	0.00	0.00
13-Aug	B&Q	DC	21.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	21.00	0.00
13-Aug	ARGOS	DC	152.98	152.98	0.00	0.00	0.00	0.00	0.00	0.00	152.98	0.00
13-Aug	ASDA	DC	21.40	21.40	0.00	0.00	0.00	0.00	0.00	0.00	21.40	0.00
15-Aug	CERTAS energy	DD	200.00	200.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
20-Aug	HE	DD	125.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	0.00	0.00
31-Aug	BT	DD	3.26	3.26	0.00	0.00	0.00	3.26	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
<b>totals</b>			<b>£ 30,521.91</b>	<b>£ 30,521.91</b>	<b>280.80</b>	<b>4505.00</b>	<b>4528.00</b>	<b>267.37</b>	<b>3874.07</b>	<b>16388.87</b>	<b>677.80</b>	<b>0.00</b>

Payee	Num	Total	Check	Travel	Clean/Lau	Fuel	Tel	Insurance	Rep/Ren	Admin	SEC UTP
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Trustees Expenses

£'s

J Nelson

280.80

P Nelson

339.80