

The Church of Scotland

**St Vigeans Parish Church
Arbroath**

**RECEIPTS AND PAYMENTS ACCOUNTS
2022**

Congregation No: 301828

Charity No: SCO 003049

PRESBYTERY OF PERTH

**The Church of Scotland
St Vigeans Parish Church**

RECEIPTS AND PAYMENT ACCOUNTS

Congregation No: 301828

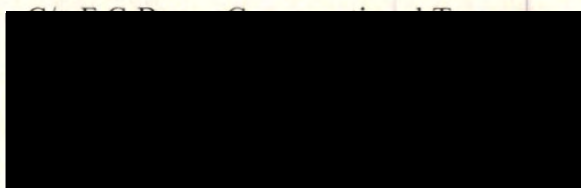
Scottish Charity No: SCO 003049

Trustees' Annual Report Year ended 31 December 2022

The Trustees present the annual report and accounts for St Vigeans Parish Church for the year ended 31st December 2022

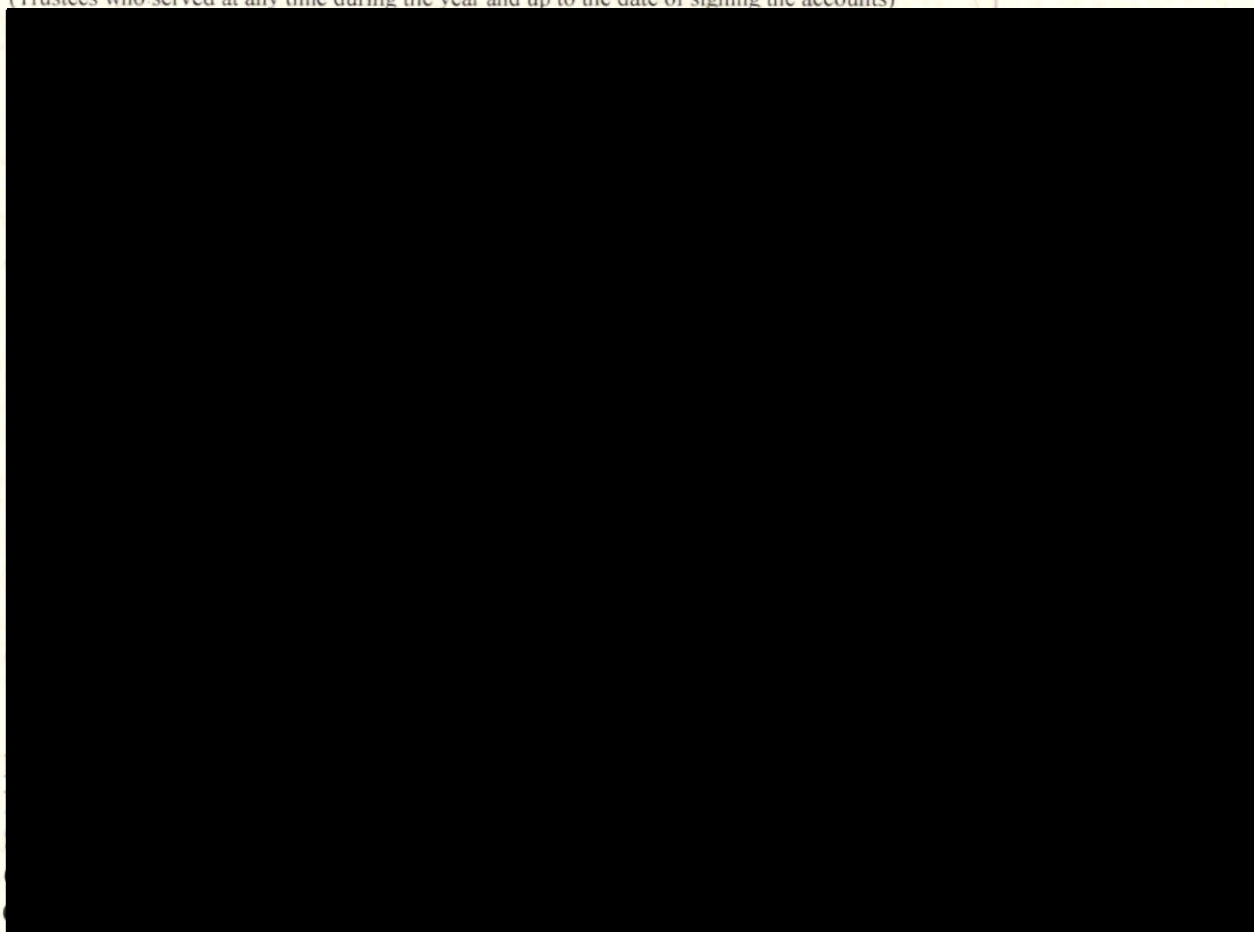
Reference and Administrative Information

Charity Name: St Vigeans Church
Charity Registration Number: SCO 003049
Congregation Reference No: 301828
Contact Address:



Trustees

(Trustees who served at any time during the year and up to the date of signing the accounts)



Independent Examiner: [REDACTED]

Bankers: Bank of Scotland, Brothock Bridge, Arbroath, DD11 1NH

Trustees' Annual Report (Year ended 31 December 2022)

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. We currently operate under the Guardianship of Presbytery and have a locum in place [REDACTED] who conducts morning worship with the Interim Moderator or substitute minister where required carrying out communion services. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Interim Moderator and meets approximately eight times in a year depending upon the need for additional special meetings. Certain responsibilities are delegated to the Finance and Property Committees as appropriate. The Kirk Session which meets approximately 8 times a year depending upon the need for additional special meetings, is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Normally weekly worship in St Vigeans Church takes place on Sundays at 11.00 a.m.

Worship

Rev Peter Phillips was appointed as our Interim Moderator in 2019. Keith Scott has been our Locum since September 2018.

We regard the coming together for worship as central to the life of the congregation. Our worship could be described as traditional. This is what the majority of the congregation desire – this was revealed in answer to a questionnaire distributed among the congregation a few years ago. We use the Church of Scotland Hymnary CH4 and there is a Worship Group that looks at ways of enhancing our worship. The Locum leads the worship with members of the congregation doing the readings. For our nativity service the Fun Club (formerly the Sunday School) normally leads the service. Home Communion is given occasionally, as needed or requested. On the second Thursday of most months we would have an afternoon service in Tarriebank, a residential home in our parish, and on the second Thursday of the month, the Locum conducts a short service in Cairnie Lodge which is also a care home in our parish. We normally have one service a month in the hall for the benefit of those who are unable to ascend the hill to the church, this being held on the first Sunday of every month with a snack lunch held after this service apart from the summer months when tea and coffee are served afterwards.

Following a return to normal worship after Covid rules relaxed we have continued to record the services and make these available to all members online being aware that there are still some of the congregation who are unable to attend services in the church.

Committees

We have a Finance and Stewardship Committee (the Finance Committee sometimes meets on its own to discuss financial matters), Social Committee, Property Committee and Hall Committee, all responsible for their own area of work. A Pastoral Group is also in place. Each elder and member of the Congregational Board is appointed to the Committee most suitable for their own talents and experience. Most of the Committees have members who are not Office Bearers. Sub-Committees are formed when the need arises.

Office Bearers

In addition to being Trustees of the congregation the Office Bearers play an important and active role in running the Church and its activities, distributing any literature about the wider work of the church. Our Presbytery Elder reports to each meeting of the Kirk Session.

Coordination

This is done by The Locum, the Session Clerk, the Church Treasurer and the Convenors of Committees.

As a church we seek to be a missionary church, reaching out in the community and beyond with the love of God. There are a number of community initiatives through which we seek to outreach in the community.

The Toddler's Group which meets in St Vigeans church hall is very successful. There are normally three sessions per week with a total of over 70 children attending per week. The group is well structured and staffed with volunteers. One session, Birling Bairs, a Scottish country dancing group for pre-schoolers, meet weekly in St Vigeans Hall. The group had been invited during the year to lead sessions in Inverbrothock School and other primary schools in the town as well as in a Care Home.

Our Easter Sunday Sunrise service normally takes place on the hill at St Vigeans. This is a great opportunity for witness as we worship the risen Christ giving the opportunity to everyone to join in in an open air service.

Our Website is up to date and our Facebook page active and linked into our tweeter feed. We usually have a good number of enquiries made through our Facebook: people asking for Hall hires but also baptisms and weddings.

St Vigeans Hall is very well used by our church groups but also by organisations and groups within the community.

Ministry Support

We normally have a secretary working part time – one morning a week – in the office located at St Vigeans Church Session Rooms.

Congregational Life

In 2022 the numbers on the roll decreased slightly mainly due to deaths and people moving away from the area. On a Sunday morning the regular worship would normally averages 40 people. A large proportion of our regular members who would attend the Sunday worship service are in the 60 to 80 age bracket. As many congregations throughout the land we find it challenging to get younger members of the congregation attending regularly. We do however also have a few new younger people regularly attending the services. Nevertheless most Sundays we would have children attending our worship. Communion usually takes place four times a year: last Sundays of January, March, June and October.

The congregation is served by our organists [REDACTED] who rotate the role on a monthly basis.

The Guild meet regularly in the Hall having various speakers throughout the year.

Be Creative a sewing and knitting group also normally meet twice a month in the session room and this has proved successful also attracting non church members. Members knitted poppies for Remembrance Service, twiddlemuffs for the Care Homes, baby hats for special bay care unit and coats for baby goats.

Other events

Over and above regular worship we held a platinum tea to celebrate the platinum anniversary of the late Queen. We also held a Scottish Music concert in the church, a quiz in the Hall and all were well attended. We also had a talent event over a few months where members of the congregation offered their talents to raise funds for the church.

As a trial we organised a Saturday afternoon event where we provided soup and hot dogs for walkers and dog walkers to support St Vigeans Conservation Group. We arranged for the church and museum to be open and this proved popular and is something we will look to do again in the future.

All events were well received and very popular.

Achievements and Performance

Christian Education

Sunday Fun Club normally meets every Sunday term time. Children come into church with their families and after the all age address they go to the hall where they continue to explore the biblical story through crafts and games. We are grateful for dedicated leaders and helpers who have helped keep the Fun club going. The challenge continues to be encouraging the children and parents to attend more regularly. The Fun Club led the Nativity Service this year for the first time since the impact of Covid.

We have a strong link with Inverbrothock Primary School through The Locum and whilst Gerda Reid is no longer the Family Worker, she still helps with this. The End of Term service for primary 7's was held in the church with the Locum leading the service.

Pastoral Care & Mission

The pastoral care group supports the Locum and the session in discharging pastoral care especially to members who are housebound. The group also normally organised a Christmas party for the senior member of the church which was well attended and enjoyed by all.

The session members visit their districts regularly and keep the Locum informed about pastoral needs to be attended to. During 2022 we have continued to issue newsletters keeping members up to date with what is happening with their church and inviting them to communion. The majority of which have been by e-mail and some by post.

Annual and Financial Review

During the year in addition to supporting our own Church we have been able to donate funds to several international and local charities, Aids Research, Christian Aid, Reach Across (a local mental health charity), Ripple Effect and help for Ukraine. We also made a donation to St Vigean's Conservation Group. At Harvest Thanksgiving we gave produce to the local food bank and produce is now collected on a weekly basis for this charity from those attending our Sunday service.

Trustees' Annual Report (cont'd)
Year ended 31 December 2022

Reserves Policy

It is the Trustees' policy to hold substantial reserves given the historical importance of the building, its Grade-A listed status and the consequent obligations to maintain the building in compliance with planning regulations. At the year end the Church held unrestricted funds of £261,990.08 of which £71,916.54 had been designated for the Fabric Fund, £52,561.57 for musical activities, £1,156.93 for social activities, £283.23 for The Guild, £3,484.28 for the running of the Hall and £81,262.36 for the Anderson Fund for youth related and other expenditure as decided by the Trustees from time to time. A further £60,886.22 was held in the Fabric Fund but as restricted funds. The remaining balance of £51,325.17 in the General Fund represents approximately 10 months' General Fund normal expenditure. The Trustees are aware of the need to retain sufficient funds for looking after the Church which is Grade A listed and therefore subject to special planning requirements and our being obliged to use specialised and therefore more expensive contractors. The Church also held £6,445.47 of endowment funds in the St Vigeans Charitable Trust.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,


Session Clerk

Date:

St Vigeans Parish Church
SCO 003049

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.


Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 ...
Date: 26/2/23

St Vigeans Parish Church - SC 003049 - Congregation No: 301828

Receipts and Payments Accounts

Year ended 31 December 2022

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2022	2022	2022	2022	2021
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	44,270.93			44,270.93	43,380.85
Legacies		26,426.45			26,426.45	40,000.00
Activities for Generating Funds		17,216.41			17,216.41	390.37
Bank & Deposit interest		391.49	58.78	0.70	450.97	22.60
Investment income		5,419.60	1,079.30	176.84	6,675.74	7,387.26
		93,724.88	1,138.08	177.54	95,040.50	91,181.08
Grants		0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees		0.00	0.00	0.00	0.00	0.00
Other Receipts		0.00	0.00	0.00	0.00	2,793.50
Total Receipts		93,724.88	1,138.08	177.54	95,040.50	93,974.58
<u>Payments</u>	4					
Costs of generating funds (e.g. donation envelopes)		813.20	350.00	262.50	1,425.70	1,216.83
Charitable activities		129,843.93			129,843.93	77,827.33
Governance costs						
Total Payments		130,657.13	350.00	262.50	131,269.63	79,044.16
Excess of Receipts over Payments for year before transfers & purchase		-36,932.25	788.08	-84.96	-36,229.13	14,930.42
Transfer to Fabric		45,000.00			45,000.00	30,000.00
Transfer from Anderson		-45,000.00			-45,000.00	-30,000.00
Transfer (to General from Music)					0.00	1,977.85
Transfer from Investment to A/c		25,000.00			25,000.00	
Purchase of Investment		-23,993.36			-23,993.36	
Sale of Investments Anderson Fund		45,000.26			45,000.26	18,940.54
Excess of Receipts over Payments		9,074.65	788.08	-84.96	9,777.77	35,848.81

For and on behalf of the Kirk Session and Congregational Board, on 08/02/2023

Session Clerk

Date:

26/2/23

Statement of Balances as at 31st December 2022

	General £	Designated £	Restricted £	Endowment £	Total £
Bank & Deposit Balances					
Bank & Deposit Balances					
Brought forward at start of year	24,203.23	39,852.12	8,894.14	749.88	73,699.37
Movement in year:					
Excess of Receipts over Payments	8,268.62	-45,200.87	788.08	-84.96	-36,229.13
Purchase of Investments		-23,993.36			-23,993.36
Sale of Investments		56,453.15			56,453.15
Sale of Investments at cost		13,547.11			13,547.11
Bank & Deposit Balances at year-end:	<u>32,471.85</u>	<u>40,658.15</u>	<u>9,682.22</u>	<u>664.92</u>	<u>83,477.14</u>

Investments at market value at year end	<u>18,853.32</u>	<u>170,006.76</u>	<u>51,204.00</u>	<u>5,780.55</u>	<u>245,844.63</u>
	<u>51,325.17</u>	<u>210,664.91</u>	<u>60,886.22</u>	<u>6,445.47</u>	<u>329,321.77</u>
Investments at cost	15,010.47	105,777.36	24,900.68	3,117.16	148,805.67

Investments	2022	2021
	£	£
Market value at 31 December (b/f from previous year)	325,010.42	283,649.85
Purchase of Investments for Music Fund	23,993.36	25,000.00
Sale of 1,900 Alliance Trust Ordinary Shares	0.00	-17,100.00
Sale of 13,627 Witan Inv Trust	-30,000.26	
Transfer of Music Fund Investment Money to AJ Bell Account	-25,000.00	
Sale of 10,374.033 Aviva Investors Inv Fund	-15,000.00	0.00
Unrealised further gain / (loss) on investments	-33,158.89	33,460.57
Market value at year end	<u>245,844.63</u>	<u>325,010.42</u>
Investments at cost	<u>148,805.67</u>	<u>163,360.90</u>

The following investments are held:	Cost	Value:	
		31/12/2022	31/12/2021
10374.033 units in Aviva UK Equity Fund (sold in 2022)		0.00	15,000.00
15,704.616 units Aviva UK Equity Fund	3,011.02	21,824.70	24,720.39
12,903 units Church of Scot'd Investors Tst - Gwth Fund	46,510.38	69,676.20	77,934.12
4,078 units Church of Scot'd Investors Trust - Inc Fund	35,665.02	43,063.68	50,893.44
13627 Henderson Share Plan - Witan (sold in 2022)		0.00	30,000.26
13688 Henderson Share Plan - Witan	11,608.05	30,284.70	38,765.25
95 SSE shares (formerly Scottish & Southern Energy)	620.02	1,626.16	1,566.07
2354 Brunner Inv Trust Ord 25p shares (bought in 2022)	23,993.36	24,010.80	0.00
5,020 Brunner Inv Trust Ord 25p shares	24,900.68	51,204.00	55,973.00
419 Bankers Investment Trust Ord 25p shares	2,497.14	4,154.39	5,157.89
Thorntons Investments (cash at present)	0.00	0.00	25,000.00
	<u>148,805.67</u>	<u>245,844.63</u>	<u>325,010.42</u>

The Accounts were approved by the Kirk Session and Congregational Board on 8th February 2023

For and on behalf of the Kirk Session and Congregational Board:

Treasurer

Session Clerk

Statement of Balances
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

There was £3,290.40 fees paid for architectural work completed in respect of the proposed new pathway to the church, the drainage works and new septic tank being installed, by [REDACTED] who is one of our Trustees. Cleaning services to cover for the usual cleaners holidays at a total of £294 were commissioned from Angus Ground & Paddock Care a business associated with two of our trustees. Otherwise, no trustee or a person related to a trustee had any personal interest or transaction entered into by the charity during the year.

2 Movements in Funds

	At 1 January 2022 £	Receipts £	Payments £	Transfers £	Gain/Loss £	At 31 Dec 2022 £
Endowment funds						
St Vigorns Charitable Trust	749.88	177.54	262.50	-	-	664.92
	<u>749.88</u>	<u>177.54</u>	<u>262.50</u>	<u>-</u>	<u>-</u>	<u>664.92</u>
Restricted funds						
Fabric	8,894.14	1,138.08	350.00	-	-	9,682.22
	<u>8,894.14</u>	<u>1,138.08</u>	<u>350.00</u>	<u>-</u>	<u>-</u>	<u>9,682.22</u>
Unrestricted funds						
Designated Fabric Fund	16,772.49	2,452.89	62,832.00	45,000.00	-	1,393.38
Designated Music Fund	17,459.65	14,038.98	3,954.50	1,006.64	-	28,550.77
Designated Social Fund	1,279.94	100.00	223.01	-	-	1,156.93
Designated Anderson Fund	3,268.57	2,870.73	350.00	0.26	-	5,789.56
Designated Hall Fund	785.44	3,362.50	663.66	-	-	3,484.28
The Guild	286.03	373.20	376.00	-	-	283.23
General Fund	24,203.23	70,526.58	62,257.96	-	-	32,471.85
	<u>64,055.35</u>	<u>93,724.88</u>	<u>130,657.13</u>	<u>46,006.90</u>	<u>-</u>	<u>73,130.00</u>
Total funds	<u>73,699.37</u>	<u>95,040.50</u>	<u>131,269.63</u>	<u>-</u>	<u>-</u>	<u>83,477.14</u>
Investments						
Endowment funds - St Vigorns Charitable Trust	6,723.96	-	-	-	943.41	5,780.55
Restricted Funds - Fabric	55,973.00	-	-	-	4,769.00	51,204.00
Unrestricted Funds	262,313.46	-	-	46,006.90	27,446.48	188,860.08
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-33,158.89</u>	<u>245,844.63</u>
Total Funds Including Investments	<u>398,709.79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329,321.77</u>

Purposes of Endowment Funds

Income from the St Vigorns Charitable Trust is used to provide help to those in need at the discretion of the Interim Moderator.
Income from the William Petric fund is to be used to provide help for women in need at the discretion of the Interim Moderator

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
Music Fund: The Trustees have set aside funds for the purchase and repairs of music resources for use in worship.
Social Fund: The Trustees have set aside funds for funding and furthering the social activities of the Church.
Anderson Fund: The Trustees have set aside funds for funding activities for the young and any other special needs as agreed from time to time by the Trustees.
Hall Fund: The Trustees have set aside funds for the maintenance and running of the Hall.
The Guild: This is a fund to provide for the activities and running of the Guild.

3 Analysis of Donations

	Unrestricted Funds 2022	Restricted Funds 2022	Endowment Funds 2022	Total 2022	Total 2021
WFO Scheme (non Gift Aid)	6,802.80	-	-	6,802.80	7,787.50
Gift Aid Donations	25,101.09	-	-	25,101.09	24,193.00
Offerings	-	-	-	-	370.00
Tax recovered on Gift Aid	7,490.48	-	-	7,490.48	7,557.98
Ordinary offerings (Open Plate)	3,975.58	-	-	3,975.58	2,034.37
Contributions from Congregational	-	-	-	-	-
Endowment income	-	-	-	-	-
Other Offerings, Donations etc.	900.98	-	-	900.98	1,438.00
Other	-	-	-	-	-
	<u>44,270.93</u>	<u>-</u>	<u>-</u>	<u>44,270.93</u>	<u>43,380.85</u>

4 Analysis of Payments

Costs of Generating Funds

Investment Manager's/Custodian Fees	700.00	350.00	262.50	1,312.50	1,097.08
Stewardship Programme costs	-	-	-	-	-
Offering Envelopes	113.20	-	-	113.20	119.75
	<u>813.20</u>	<u>350.00</u>	<u>262.50</u>	<u>1,425.70</u>	<u>1,216.83</u>

Charitable Activities

Ministries & Mission Allocation <i>(note 4/2nd)</i>	27,627.00	-	-	27,627.00	24,654.00
Shortfall Ministries & Mission prior year	-	-	-	-	-
Locum payments	11,408.40	-	-	11,408.40	13,956.48
Presbytery Dues	-	-	-	-	1,077.50
Minister's Expenses	176.85	-	-	176.85	188.10
Ministerial Assistance	-	-	-	-	2,706.72
Pulpit Supply	-	-	-	-	-
Other salary costs	9,691.75	-	-	9,691.75	8,513.78
Fabric Repairs & Maintenance	65,165.27	-	-	65,165.27	18,979.79
Council Tax	-	-	-	-	-
Other Buildings Costs	-	-	-	-	-
Church Office Expenses	2,103.03	-	-	2,103.03	541.81
Organ & Music	530.00	-	-	530.00	653.14
Other expenses	11,973.15	-	-	11,973.15	5,596.69
Other Charitable Activities	1,168.48	-	-	1,168.48	959.32
	<u>129,843.93</u>	<u>-</u>	<u>-</u>	<u>129,843.93</u>	<u>77,827.33</u>

Governance Costs

Independent Examiner's Fee	-	-	-	-	-
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Other payments

Purchase of assets	-	-	-	-	-
Purchase of investments	23,993.36	-	-	23,993.36	-
	<u>23,993.36</u>	<u>-</u>	<u>-</u>	<u>23,993.36</u>	<u>-</u>

Ministry & Mission note

Gross allocation	-	-	-	40,532.00	37,323.00
Less: Endowment	-	-	-	1,336.00	773.00
Less: Glebe rent	-	-	-	373.00	700.00
Less: Vacancy Allowance	-	-	-	11,196.00	11,196.00
Net allocation paid	-	-	-	27,627.00	24,654.00

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

6 Collections for Third Parties

	2022	2021
	£	£
Aids	70.50	74.00
Christian Aid	566.20	236.35
Send a Cow/Ripple Effect	185.81	187.21
Reach Across	195.00	1,000.00
Ukraine	683.32	-
	<u>1,700.83</u>	<u>1,497.56</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022	2021
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	-	-
<u>TRANSFERS</u>		
Market Value of Balances at 31 December	-	-
<u>REVENUE ACCOUNT</u>		
Opening Balance	8,807.24	2,203.76
Rental Income from Manse	6,050.00	6,600.00
Revenue Interest	28.74	3.48
CFF Share Dividend	14,885.98	8,807.24
Admin Charge	395.12	
To General Account to cover Insurance Costs	8,732.95	-
Credit Balance at 31 December	<u>5,757.91</u>	<u>8,807.24</u>

General Account - St Vigeans Church - Year to 31.12.23 - Budget

Income & Expenditure - 31.12.22 and budget to 31.12.23

	2022	2023		2022	2023
<u>Income</u>			<u>Expenditure</u>		
Open Plate	3,976.00	3,900.00	Ministries/Mission Allocation	27,627.00	16,595.00
Free Will Offering	6,803.00	11,600.00	Presbytery dues	0.00	1,000.00
Gift Aid	25,101.00	20,000.00	Locum Costs	11,408.00	11,200.00
Tax recovered/reclaimed	7,490.00	5,000.00	Pulpit supply		0.00
Other offerings	0.00	0.00	Minister's travel expenses	177.00	180.00
Donations	801.00	500.00	Secretarial	2,309.00	2,450.00
Coffees in Church	0.00	0.00	Website	30.00	32.00
Quiz Night	448.00	0.00	Cleaner	4,309.00	4,500.00
Christmas Quiz Sheets	260.00	250.00	Cleaning Materials	115.00	120.00
Platinum Tea/Coffee Morning	335.00	400.00	Equipment	253.00	200.00
<u>Investment income</u>	543.00	540.00	<u>Donation envelopes</u>	113.00	110.00
Concert	810.00	800.00	Miscellaneous Expenditure	940.00	900.00
Weddings/Funerals	575.00	500.00	Donations	150.00	100.00
Bulletin receipts	0.00	0.00			
Bulletin adverts	40.00	120.00	<u>Church</u>		
Miscellaneous income	317.00	300.00	Insurance	3,786.00	3,900.00
Life & Work receipts	0.00	130.00	Oil	2,737.00	3,000.00
Legacy	13,213.00	0.00	Electricity	311.00	320.00
Talent Fundraiser	1,082.00	0.00	Christian Copyright Licence	532.00	550.00
Transfer from General Trustees Account	8,732.00	4,500.00	Communion expenses	16.00	20.00
Transfer from General Music Account	231.00	0.00	Life & Work costs	144.00	130.00
Talk		300.00	Recognition Gifts	48.00	50.00
Fete		2,000.00	Maint and Repairs	712.00	300.00
			<u>Manse</u>		
			Maintenance & Repairs	704.00	0.00
			<u>Church Office</u>		
			Telephone	406.00	410.00
			Photocopier	1,410.00	1,400.00
			Sundry Items	288.00	250.00
			<u>Hall</u>		
			Electricity	3,732.00	0.00

Total Income

70,757.00 50,840.00

Total Expenditure

62,257.00 47,717.00

Total Income

70,757.00 50,840.00

Total Expenditure

62,257.00 47,717.00

Deficit/Surplus

8,500.00 3,123.00

Income & Expenditure - 31.12.22 and budget to 31/12/23

[illegible]