

Brechin and Farnell Parish Church of Scotland

Scotland · Charity number SC008630

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1949-07-07
Register	View on the OSCR register

Contact

Address	49 A Southesk Street Brechin Angus DD9 6AW
Website	www.brechinfarnellchurch.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The purpose of the charity is the advancement of the Christian Religion in accordance with the laws and precepts of the Church of Scotland

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	1
2024-12-31	£117,312	£115,109	-	1
2023-12-31	£94,053	£101,552	-	2
2022-12-31	£67,688	£65,654	-	2
2021-12-31	£50,241	£68,453	-	3
2020-12-31	£104,766	£73,634	-	2

Brechin and Farnell Parish Church of Scotland

Scotland - Charity number SC008630

Accounts



The Church of Scotland

Congregation No. 301836

Scottish Charity No. SC 008630

Brechin & Farnell Parish Church

ACCOUNTS FOR THE YEAR TO

31ST DECEMBER 2024



Trustees' Report: Brechin & Farnell Parish Church

Reference and Administrative Information

Charity Name	Brechin and Farnell Parish Church
Charity Registration No.	SC 008630
Congregational Reference No.	301836
Contact Address	Church Office 49a Southesk Street Brechin Angus DD9 6AW

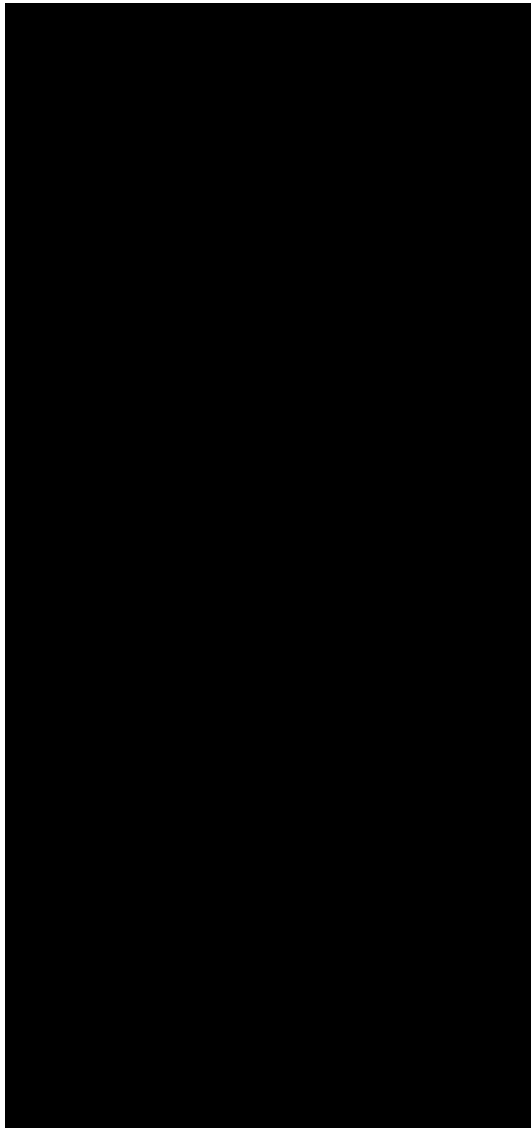
Trustees

Minister

Interim Moderator

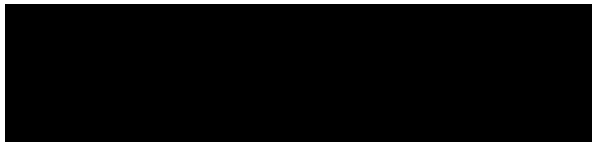


Kirk Session Members



Principal Office Bearers

Minister:
Interim Moderator
Session Clerks
Treasurer



Independent Examiner



Bankers

Bank of Scotland, 31 High Street
Montrose, Angus DD10 8LT
Royal Bank of Scotland, Brothock Bridge
Arbroath, Angus, DD11 1NP until 11 April 24

Brechin and Farnell Parish Church Trustees' Report Year ended 31 December 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of a Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organizational Structure

The Kirk Session is responsible for all the affairs of the church, spiritual and temporal and is chaired by the minister or, when appointed, an interim moderator and meets approximately eight times a year. Certain responsibilities are delegated to a variety of small groups (of members as well as elders) who report to the Kirk Session. These include statutory teams (Finance, Property and PVG) and developmental and executive groups based on the two worship centres at Farnell and Brechin. This includes pro tem teams who help organize special events. Our aim is that everyone can offer the gifts they have in service and to draw in folk who serve in many different ways.

Objectives and Activities

The Church of Scotland exists to worship God and to journey together, deepening our faith in working for Christ's Kingdom throughout the world. As a national Church, we acknowledge a distinct call and duty to bring the Good News of Christ to the people in every Parish of Scotland through a territorial ministry. The Church of Scotland is Trinitarian in our doctrine, Reformed in our tradition and Presbyterian in our polity. We co-operate with other Churches in various ecumenical bodies in Scotland and beyond.

The united Kirk Session, bringing together elders from the two worship centres at Brechin and Farnell following the recent union, is in the process of developing a strategic plan to guide our work over the next decade. The strategic plan is expected to cover;

- developing our mission in Brechin and Farnell and their landward areas;
- renewed focus on our relationships with local schools and voluntary organisations to better engage with young people;
- securing a healthy and sustainable financial position;
- maintaining our property and buildings to a high standard;

work in each of these areas has already begun.

Worship: Our worship services are normally held every Sunday at 9.30am in Farnell and 11am in Brechin. Brechin Gardner Memorial has a valuable outreach facility regularly streaming services via YouTube and attracting a further 25-30 participants. Each service at both worship centres is followed by tea and coffee providing a valued and valuable socialising extension to Sunday worship.

Presbytery: The united congregation is represented at Perth Presbytery by an elder elected by the Kirk Session and by one freely elected elder.c

Renewal Projects:

The Kirk Session is in the process of reassessing its project priorities following a total expenditure to date of £23,393 (2023-24) on the Manse.

Financial Review

Income & Expenditure: Total receipts were £118,112 (£94,053) of which £30,304 (£10,992) were transferred from the congregations holding in the General Trustees Central Fabric Fund, £67,348 (£62,733) was from weekly offerings and donations, £2,000 (none) from legacies, £7,201 (£7,471) was from general fund raising, £4,661 (£4,150) was investment income and none (£4,579) was Manse rental income.

Planned giving through Gift Aid donations was £37,857 (£37,270) whilst Non-Gift Aid Weekly Freewill Offering donations was £7,201 (£7,567) and Ordinary Offerings (Open Plate) were £8,857 (£5,009). Tax recovered on Gift Aid was £11,720 (£12,567) along with other donations of £685 (£320). Whilst congregational support during the vacancy was stable, there was a 9% increase in giving of £54,599 (£50,166), excluding tax recovered on Gift Aid, following the appointment of our new minister.

Overall, Net Expenditure, was £117,052 (£101,554) excluding the Purchase of Assets and Investments £Nil (£Nil).

Excess of Receipts over Expenditure being therefore £3,003 (-£7,502).

Adding funds brought forward at the beginning of the year, the balance carried forward at 31st December 2023 in the Fabric account was £1,949 (£845) in anticipation of ongoing maintenance and repair expenditure next year. The combined total of unrestricted General and Reserve accounts decreased to £5093 (£4,524).

Investment Policy

It is our policy to invest funds with the Church of Scotland Investors Trust and to move them between the Trust's Deposit, Growth and Income Funds as circumstances dictate.

We currently hold local bank balances of £25,972 (£23,768) and investments worth £206,445 (£189,359) together with Consolidated Fabric Fund Revenue balance of £2,531 (£26,297) and Capital (II) investments of market value £94,654 (£86,494) Growth Fund units; £34,032 (£33,724) Income Fund Units and £32,039 in Deposit Funds, making a net worth of £395,671 (£391,681) at the year end.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy, where possible, to maintain an unrestricted working balance between the General and Reserve accounts of at least two month's payments (approximately £10,000), and £2,000 in the

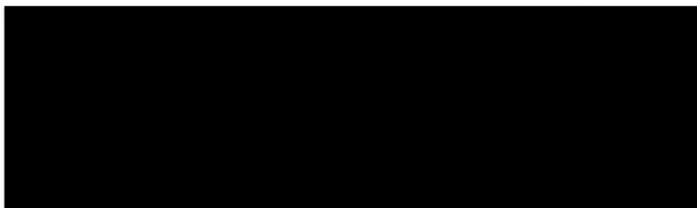
Fabric account to cover unforeseen expenditure that may arise from time to time. Unfortunately, maintenance of these policies has proved increasingly difficult to achieve during the year with an average income of £6,507 versus an average expenditure of £7,343 and combined General and Reserve account bank balances averaging £4,546.

Balances in the other unrestricted fund (Sunday School) amounted to £1,148 (£1,460), with £7,415 (£2,064) in the restricted Renewal account following two particularly generous donations, and £1,888 (£1,894) remaining in the Poor Fund and £8,480 (£12,97) in the various Endowment Fund accounts.

Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date: 6/3/25

Brechin and Farnell Parish Church
SC 008630
Report of Independent Examiner

I report on the accounts of the charity for the year ended 31st December 2024

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 (as amended).

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 [other than disclosed below*]

1. 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 28/3/25

Brechin & Farnell Parish Church
Receipts and Payments Account
Year ended 31 December 2024

Notes

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>						
Offerings & Donations	3	66,319	0	0	66,319	62,733
Legacies		0	2,000	0	2,000	0
Activities for Generating Funds		7,181	20	1,029	8,230	7,471
Bank Interest		7	0	0	7	36
Investment income		2,395	363	1,903	4,661	4,150
		<u>75,903</u>	<u>2,383</u>	<u>2,932</u>	<u>81,218</u>	<u>74,390</u>
Use of Premises		903	0	0	903	3,779
Rental income Glebe etc.		800	0	0	800	800
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	3,000
Grants & Rebates etc.		1,388	3,500	0	4,888	1,092
Receipts from GTs Con. Fab. Fnd.		29,504	0	0	29,504	10,992
3rd Party Contributions-L&W etc.		0	0	0	0	168
3rd Party Collections		2,297	0	0	2,297	2,460
		<u>34,891</u>	<u>3,500</u>	<u>0</u>	<u>38,391</u>	<u>22,291</u>
Total Receipts (Gross)		<u>110,793</u>	<u>5,883</u>	<u>2,932</u>	<u>119,609</u>	<u>96,681</u>
Less Contributions by Others	4	0	0	0	0	-168
Less 3rd Party Collections		-2,297	0	0	-2,297	-2,460
Total Receipts (Net)		<u>108,497</u>	<u>5,883</u>	<u>2,932</u>	<u>117,312</u>	<u>94,053</u>
<u>Payments</u>						
Costs of Generating Funds	4	353	0	0	353	214
Charitable Activity Expenditure		109,162	539	7,351	117,052	103,967
Governance Costs		0	0	0	0	0
Purchase of Assets & Investments		0	0	0	0	0
Total Payments (Gross)		<u>109,515</u>	<u>539</u>	<u>7,351</u>	<u>117,405</u>	<u>104,180</u>
Less Contributions by Others	4	0	0	0	0	-168
Less 3rd Party Collections		-2,297	0	0	-2,297	-2,460
Total Payments (Net)		<u>107,218</u>	<u>539</u>	<u>7,351</u>	<u>115,109</u>	<u>101,552</u>
Excess of Receipts over Payments for the year before transfers		1,278	5,344	-4,419	2,203	-7,500
Transfers		82	0	-82	0	0
Excess of Receipts over Payments for the year		<u>1,360</u>	<u>5,344</u>	<u>-4,500</u>	<u>2,203</u>	<u>7,499</u>

Rounding - See Note 8

Brechin & Farnell Parish Church
Statement of Balances
At 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward at 1 Jan 2024		6,830	3,959	12,980	23,768	31,269
Movement in year:						
Excess of Receipts over Payments for the year		1,360	5,344	-4,500	2,204	-7,501
Bank & deposit balances carried forward at 31 Dec 2024		<u>8,190</u>	<u>9,303</u>	<u>8,480</u>	<u>25,972</u>	<u>23,768</u>
<u>Investments at market value</u>						
(Cost £42,961)		<u>107,990</u>	<u>17,162</u>	<u>81,293</u>	<u>206,445</u>	<u>189,359</u>
<u>Assets</u>						
eg. Gift Aid Receivable		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>876</u>
<u>Liabilities</u>						
eg. Cost of repairs not yet billed		<u>1,221</u>	<u>570</u>	<u>0</u>	<u>1,791</u>	<u>12,255</u>

Rounding - See Note 8

Approved by the Trustees on
and signed on their behalf



Notes to the Accounts 2024

1 Trustee Remuneration and Related Party Transactions

Locum Costs	£1,360
Minister, Interim Moderator & Locum received travel expenses	£841
The net sum paid for the Manse Council Tax was	£3,180
██████████ who is a member of the Kirk Session received for providing her services as Church Administrator during the year	£7,986

Rounding - See Note 8

2 Movements of Funds

(Held locally in Bank Accounts)

	01-Jan 2024 £	Receipts £	Payments £	Transfers £	31-Dec 2024 £
Unrestricted Funds					
General Fund Account	4,149	75,798	86,323	8,954	2,579
Reserve Fund Account	375	1,049	0	1,090	2,514
Sub - Total	4,525	76,847	86,323	10,044	5,092
Fabric Fund Account *	845	31,347	20,359	-9,883	1,949
Sunday School Fund A/c	1,460	224	536	0	1,148
Guild Fund	0	79	0	-79	0
	6,830	108,497	107,218	82	8,190
Restricted Funds					
Renewal Project Account	2,065	5,790	439	0	7,415
Poor Fund Account	1,894	93	100	0	1,888
	3,959	5,883	539	0	9,303
Endowment Funds					
General Purposes Trust A/c	6,321	1,737	6,459	40	1,639
Session Trust Account	1,226	300	443	0	1,083
J Dall Bursary Account	2,764	405	450	0	2,719
McCosh Bursary Account	887	32	0	0	919
Ferrier Hood Fund Account	1,781	338	0	0	2,119
Rev. Gardner's Trust	0	122	0	-122	0
	12,980	2,932	7,351	-82	8,479
Total Funds	23,768	117,312	115,109	-0	25,972

(Held locally in Bank Accounts)

* Includes £29,504 drawn down from GT's CFF

Rounding - See Note 8

Purposes of Unrestricted Funds

General Fund is an account used for the everyday running of the Church

Reserve Fund is an account used to support the General Fund

Fabric Fund is an account used for the maintenance of Church property

Sunday School account is used for general Sunday School expenditure

Messy Church account was closed in January with remaining funds transferred to the Sunday School Account

Guild Account is held on behalf of the Guild and is currently donated to the Church for general expenditure

Purposes of Restricted Funds

Poor Fund is an investment and associated bank account used to provide help for the needy of the community

Renewal Project account is to prepare the Church for the future and renew its mission in the community

Purposes of Endowment Funds

General Purposes Trust is a collection of endowments providing income for general purposes

Session Trust is a collection of endowments (A&M Birnie & A S Grant) providing income for Session expenditure

James Dall Bursary is an endowment providing income to assist Church of Scotland Ministry students

McCosh Bursary is an endowment providing income to assist University students

Ferrier Hood Fund is an endowment providing income for the Young Church

Guild Trust Fund includes an endowment by Miss Roma Moffat providing income for the Guild

Sunday School Trust is a collection of endowments providing income for the Sunday School

Rev Gardner's Trust is an endowment providing income for payment of the Minister's stipend

General Purposes Trust Benefactors

Session Trust Benefactors

Sunday School Trust Benefactors

3 Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Totals 2024 £	Totals 2023 £
Gift Aid Donations	37,857	0	0	37,857	37,270
WFO Scheme (Non Gift Aid)	7,201	0	0	7,201	7,567
Ordinary Offerings (Open Plate)	8,857	0	0	8,857	5,009
Other Offerings, Donations etc	685	0	0	685	320
Tax Recovered on Gift Aid Donations	11,720	0	0	11,720	12,567
	<u>66,319</u>	<u>0</u>	<u>0</u>	<u>66,319</u>	<u>62,733</u>

Excludes Special Collections for Third Parties - See Note 6

Excludes HLF/HES GPOW, DCMS LPOW, HMRC SBS & JRS & Grants

Rounding - See Note 8

4 Analysis of Payments	Funds	Unrestricted 2024 £	Restricted 2024 £	Endowment 2024 £	Totals 2024 £	Totals 2023 £
Cost of generating funds						
	Investment Managers' fees	0	0	0	0	0
	WFO Envelopes & Stewardship Costs	353	0	0	353	214
		<u>353</u>	<u>0</u>	<u>0</u>	<u>353</u>	<u>214</u>
Charitable activities						
National Ministry & Mission and Wider Work						
	Giving to Grow	36,499	0	0	36,499	26,965
	Presbytery dues	1,995	0	0	1,995	1,189
	Minister / Locum Travel Exps etc.	1,417	0	0	1,417	880
	Pulpit Supply	476	0	0	476	813
	Locum	1,360	0	0	1,360	14,428
	Other Salaries, Employers NI & Fees	15,974	0	0	15,974	15,980
	Heating and Lighting	10,696	0	0	10,696	5,105
	Insurance Church & Manse	9,205	0	0	9,205	8,784
	Manse Council Tax	3,600	0	0	3,600	0
	Grounds, Cleaning Mat'ls & Laundry	1,568	0	0	1,568	2,025
	Church Office & Telephone Expenses	997	0	0	997	1,262
	Life & Work	0	0	0	0	168
	Printing & Advertising	1,320	0	0	1,320	419
	Organ & Music	663	0	0	663	79
	Miscellaneous Expenses	593	0	6,901	7,494	4,181
	Fabric Repairs Churches	9,268	0	0	9,268	2,291
	Fabric Repairs Manse	9,447	0	0	9,447	13,946
	Glebe	1,761	0	0	1,761	597
	Parish Nursing / Anna Chaplincy	0	0	0	0	540
	Poor Fund	0	100	0	100	526
	Bursaries	0	0	450	450	0
	Renewal Project	0	439	0	439	579
	Third Party Collections	2,323	0	0	2,323	2,233
		<u>109,162</u>	<u>539</u>	<u>7,351</u>	<u>117,052</u>	<u>102,989</u>
Governance Costs						
	Independent examiner's fees	0	0	0	0	0
Purchase of Assets / Investments						
	Purchase of assets	0	0	0	0	0
	Purchase of investments	0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

*Excludes disbursement of Special Collections for Third Parties - See Note 6
Rounding - See Note 8*

5 Ministers' Stipends

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution 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 and maximum stipend were £31,642 and £38,884

6 Gardner Community Association SC 047375

The Gardner Community Association has a Management Board of Trustees some of whom are also Elders and Trustees of the Gardner Memorial Church

7 Collection for Third Parties	2024 £	2023 £
Brechin Ukraine Support		526
Brechin Flood Appeal	227	570
Brechin (2), Ferryden & Friockheim Primary Schools	1400	
Brechin - Royal British Legion	89	247
Christian Aid	206	
DEC Turkish Earthquake Appeal		500
RSABI	174	
Total Collections for Third Parties	2096	1843

Not included in Notes 3 and 4

Rounding - See Note 8

8 Rounding

All sums of 49p and below have been rounded down

All sums of 50p and above have been rounded up

APPENDIX

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

<u>CONSOLIDATED FABRIC FUND</u>		2024	2023
Account No.	Cost £	£	
		Market Value at 31 Dec	
Consol. Fabric Fund - Rev	301836-50	£2,531	£26,297
Consol. Fabric Fund - Cap	301836-55		£0
Consol. Fabric - Cap(II)	301836-56		
Growth Fund	663018365	50,365	£94,654
Income Fund	663018366	26,581	£34,032
Deposit Fund	663018367	32,039	£32,039
		108,985	£160,724
Capital + Revenue Accounts	Market Value at 31st December	£163,255	£178,554

Rounding - See Note 8

Brechin & Farnell Parish Church

The Church of Scotland Investors Trust

Certificate of Investments Held at 31 December

<u>Deposit Fund</u>	<u>Type</u>	<u>No of Units</u>	<u>Cost</u> £	<u>Market</u> £
Reserve Fund	Unrestricted	2,000	2,000	£2,000

<u>Growth Fund</u>	<u>Type</u>	<u>No of Units</u>	<u>Cost</u> £	<u>Market</u> £
Unit Price at 31 Dec - £ 6.38				
Reserve Fund	Unrestricted	7,000	24,733	£44,660
Fabric Fund	Unrestricted	7,724	9,405	£49,279
Sunday School Trust Fund	Unrestricted	1,660	3,466	£10,591
Renewal Fund	Restricted	2,000	11,760	£12,760
Poor Fund	Restricted	690	1,001	£4,402
General Purposes Trust Fund	Endowment	5,240	11,145	£33,431
James Dall Bursary	Endowment	3,000	4,752	£19,140
McCosh Bursary Fund	Endowment	235	534	£1,499
Ferrier Hood Fund	Endowment	2,500	6,435	£15,950
Rev Gardner Memorial Trust	Endowment	900	1,718	£5,742
			74,950	£197,455
			74,950	£197,455

<u>Income Fund</u>	<u>Type</u>	<u>No of Units</u>	<u>Cost</u> £	<u>Market</u> £
Unit Price at 31 Dec - £ 11.06				
Church of Scotland Guild	Unrestricted	132	1,144	£1,460
Session Trust Fund	Endowment	500	5,392	£5,530
			6,536	£6,990
			6,536	£6,990

Market Value of all Investments £206,445

Cost of all Investments 83,486

Unrestricted	40,749	£107,990
Restricted	12,761	£17,162
Endowment	29,977	£81,293

Rounding - See Note 8

Brechin & Farnell Parish Church

	FORCAST 2025	ACTUAL 2024
GENERAL FUND		
INCOME		
Offerings & Donations		
Gift Aid Donations	38,500	37,857
WFO Scheme (non Gift Aid)	7,500	7,201
Ordinary Offerings (Open plate)	9,000	8,857
Other Offerings, Donations	700	685
Tax recovered on Gift Aid Donations	12,000	11,720
HMRC SBS & JRS Grants	0	0
	<u>67,700</u>	<u>66,319</u>
Regular Fund Raising	800	722
Exceptional Fundraising	3,800	3,289
Weddings & Funerals	4,000	3,170
Use of Premises	1,000	903
Other Ordinary Income	200	108
	<u>9,800</u>	<u>8,191</u>
Total Ordinary General Income	<u><u>77,500</u></u>	<u><u>74,511</u></u>
EXPENDITURE		
Cost of Generating Funds		
WFO & Stewardship	380	353
	<u>380</u>	<u>353</u>
National Ministry and Mission & Wider Work		
Giving to Grow	42,862	36,499
Presbytery Dues	2,000	1,995
	<u>44,862</u>	<u>38,494</u>
Local Staffing Costs		
Minister's Car & Telephone	1,500	1,417
Locum	0	1,360
Pulpit Supply	1,000	476
Other Salaries, National Insurance & Pensions	16,500	15,974
	<u>19,000</u>	<u>19,226</u>
Buildings Costs		
Heating & Lighting	12,000	10,469
Insurance	9,500	9,205
Manse Council Tax	3,600	3,600
Grounds, Cleaning Matl's & Laundry	750	738
	<u>25,850</u>	<u>24,012</u>
Other Local Costs		
Church Office & Telephone Costs	1,100	997
Printing & Postage	1,500	1,320
Organ & Music	100	79
Miscellaneous Expenses	1,500	1,314
	<u>4,200</u>	<u>3,710</u>
Total Ordinary General Expenditure	<u><u>94,292</u></u>	<u><u>85,796</u></u>
GENERAL FUND SURPLUS / (DEFICIT) FOR THE YEAR	<u><u>-16,792</u></u>	<u><u>-11,285</u></u>
FABRIC FUND		
INCOME (Investments)	1,100	1,043
EXPENDITURE		18,715
Maintenance	1,100	
Projects	25,000	
	<u>-25,000</u>	<u>-17,672</u>
FABRIC FUND SURPLUS / (DEFICIT) FOR YEAR		<u><u>-17,672</u></u>

