



The Church of Scotland

Congregation No. 301836

Scottish Charity No. SC 008630

Brechin & Farnell Parish Church

ACCOUNTS FOR THE YEAR TO

31ST DECEMBER 2025



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	Rev. Adriaan van Tonder
Kirk Session Members	David Adams John Aitken Frances Angus Elizabeth Baillie Ann Banks Maureen Barclay Stephen Bell Dorothy Black Karen Brown Pamela Brown Kathy Calderwood Bruce Cessford - from 13 April 2025 Kay Cessford Martin Cessford Eddie Cheyne Morag Dale George Doig - from 13 April 2025 Heather Edwards Peter George Rosalind Grey - Alison Hair Lynn Hawke Elizabeth Kidd Maureen Leslie Sandra Longmuir Janice Low Mark Nash - from 13 April 2025 Alan O'Neill - from 13 April 2025 Fiona O'Neill Robin Palmer Isabelle Reid Mabel Smith Scott Valentine - from 13 April 2025

Principal Office Bearers

Minister:
Session Clerk
Treasurer

Rev. Adriaan van Tonder
David Adams
Peter George

Independent Examiner

Barbara Bruce, Southend Cottage, Mains of Pitforthie
Brechtin, Angus DD9 7PF

Bankers

Bank of Scotland, Brothock Bridge
Arbroath, Angus, DD11 1NH

Brechtin and Farnell Parish Church Trustees' Report Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025

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 Safeguarding) and developmental and executive groups based on the two worship centres at Farnell and Brechtin. 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 mission based 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 50 - 60 participants. A similar facility is being developed at Farnell. 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.

Renewal Projects:

Following Kirk Session and Presbytery approval some £6,000 was withdrawn from the Consolidated Fabric Deposit fund to cover expenditure on the pew removal and creation of a children's play area under the balcony, office heating improvements and roof repairs at Gardner Memorial together with audio system improvements at Farnell and other minor fabric works.

Financial Review

Income & Expenditure: Total receipts were £111,833 (£117,312) of which £8,313 (£29,504) were transferred from the congregations holding in the General Trustees Central Fabric Fund, £73,685 (£66,319) was from weekly offerings and donations, none (£2,000) from legacies, £18,755 (£8,230) was from general fund raising, wedding and funeral contributions, £4,646 (£4,661) was investment income.

Planned giving through Gift Aid donations was £41,187 (£37,857) whilst Non-Gift Aid Weekly Freewill Offering donations was £6,523 (£7,201) and Ordinary Offerings (Open Plate) were £9,981 (£8,857). Tax recovered on Gift Aid was £12,689 (£11,720) along with other donations of £3,305 (£685). Whilst congregational support during the vacancy was stable, there was a 12% increase in giving of £60,966 (£54,600), excluding tax recovered on Gift Aid.

Overall, Net Expenditure, was £111,111 (£117,052) excluding the Purchase of Assets and Investments £Nil (£Nil).

Excess of Receipts over Expenditure being therefore £4,426 (£3,003) although sums of up to £16,800 are expected to be withdrawn from the Central Fabric Fund to cover the costs of remodelling the garden at the Gardner Memorial in Brechin.

Adding funds brought forward at the beginning of the year, the balance carried forward on 31st December 2025 in the Fabric account was £337 (£1,949) following a fabric expenditure of £13,063. However, following a successful grant application, some £2,060 for fabric renovation of Farnell Church is due from the National Churches Trust in early 2026.

The combined total of unrestricted General and Reserve accounts increased to £10,582 (£5,093).

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 £30,398 (£25,973) and investments worth £222,128 (£206,445) together with Consolidated Fabric Fund Revenue balance of £4,889 (£2,531) and Capital (II) investments of market value £102,072 (£94,654) Growth Fund units; £35,047 (£34,032) Income Fund Units and £26,218 (£32,039) in Deposit Funds, making a net worth of £403,906 (£393,883) at the year end.

Reserves Policy

The charity trustees have considered the reserves required and have taken account of 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 £8,651 (£6,507) versus an average expenditure of £7,914 (£7,343) and combined General and Reserve account bank balances averaging £8,182 (£4,546).

Balances in the other unrestricted fund (Sunday School) amounted to £605 (£1,148), with £7,887 (£7,415) in the restricted Renewal account following a particularly generous donation, and £1,981 (£1,888) remaining in the Poor Fund and £9,007 (£8,480) 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,

Signed: DA Adams

Name: David Adams – Session Clerk

Date: 5 April 2026

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 2025

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.

Signed: 

Name: Barbara Bruce

Address: Southend Cottage
Mains of Pitforthie
Brechin
Angus DD9 7PF

Date: 6 APRIL 2026

Brechin & Farnell Parish Church

Receipts and Payments Account

Year ended 31 December 2025

Notes

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>						
Offerings & Donations	3	72,185	1,500	0	73,685	66,319
Legacies		0	0	0	0	2,000
Weddings & Funeral Contributions		7,715	0	0	7,715	0
Activities for Generating Funds		11,040	0	0	11,040	8,230
Bank Interest		0	0	0	0	7
Investment income		2,380	363	1,903	4,646	4,661
		93,319	1,863	1,903	97,086	81,218
Use of Premises & Glebe		4,818	0	0	4,818	903
Sale of assets		0	0	0	0	800
Sale of investments		0	0	0	0	0
Receipts from GT's C F F		8,314	0	0	8,314	29,504
Other Receipts & Rebates etc.		1,616	0	0	1,616	4,888
3rd Party Contributions-L&W etc.		0	0	0	0	0
3rd Party Collections		3,949	0	0	3,949	2,297
		18,696	0	0	18,696	38,391
Total Receipts (Gross)		112,015	1,863	1,903	115,782	119,609
Less Contributions by Others	4	0	0	0	0	0
Less 3rd Party Collections		-3,949	0	0	-3,949	-2,297
Total Receipts (Net)		108,067	1,863	1,903	111,833	117,312
<u>Payments</u>						
	4					
Costs of Generating Funds		245	0	0	245	353
Charitable Activity Expenditure		108,558	1,298	1,254	111,111	117,052
Governance Costs		0	0	0	0	0
Purchase of Assets & Investments		0	0	0	0	0
Total Payments (Gross)		108,803	1,298	1,254	111,355	117,405
Less Contributions by Others	4	0	0	0	0	0
Less 3rd Party Collections		-3,949	0	0	-3,949	-2,297
Total Payments (Net)		104,854	1,298	1,254	107,406	115,109
Excess of Receipts over Payments for the year before transfers		3,212	565	649	4,427	2,203
Transfers		122	0	-122	0	0
Excess of Receipts over Payments for the year		3,334	565	528	4,427	2,203

Rounding - See Note 8

Brechin & Farnell Parish Church
Statement of Balances

At 31 December 2025

Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward at 1 Jan 2025	8,190	9,303	8,480	25,973	23,768
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	3,333	565	527	4,426	2,204
Bank & deposit balances carried forward at 31 Dec 2025	<u>11,523</u>	<u>9,868</u>	<u>9,007</u>	<u>30,398</u>	<u>25,973</u>
<u>Investments at market value</u>					
(Cost £42,961)	<u>116,225</u>	<u>18,507</u>	<u>87,395</u>	<u>222,128</u>	<u>206,445</u>
<u>Assets</u>					
eg. Gift Aid Receivable	<u>2,060</u>	<u>0</u>	<u>0</u>	<u>2,060</u>	<u>0</u>
<u>Liabilities</u>					
eg. Cost of repairs not yet billed	<u>16,846</u>	<u>0</u>	<u>0</u>	<u>16,846</u>	<u>1,791</u>

Rounding - See Note 8

Approved by the Trustees on
and signed on their behalf

 Session Clerk

Date: 5 APR 2026

 Treasurer

Date: 5 APR 2026

Brechin & Farnell Parish Church
Notes to the Accounts 2025

1 Trustee Remuneration and Related Party Transactions

Minister received Manse Office & Travel expenses	£1,872
The net sum paid for the Manse Council Tax was	£3,207
Mrs Elizabeth Baillie who is a member of the Kirk Session received for providing her services as Church Administrator during the year	£8,701

Rounding - See Note 8

2 Movements of Funds

(Held locally in Bank Accounts)

	01-Jan 2025 £	Receipts £	Payments £	Transfers £	31-Dec 2025 £
Unrestricted Funds					
General Fund Account	2,579	99,866	91,024	-4,386	7,035
Reserve Fund Account	2,514	1,033	0	0	3,547
Sub - Total	5,093	100,900	91,024	-4,386	10,582
 Fabric Fund Account *	1,949	6,864	13,063	4,587	337
Sunday School Fund A/c	1,148	224	767	0	605
Guild Fund	0	79	0	-79	0
	8,190	108,067	104,854	122	11,524
Restricted Funds					
Renewal Project Account	7,415	1,770	1,298	0	7,887
Poor Fund Account	1,888	93	0	0	1,981
	9,303	1,863	1,298	0	9,868
Endowment Funds					
General Purposes Trust A/c	1,640	1,007	470	-150	2,027
Session Trust Account	1,083	0	334	150	899
J Dall Bursary Account	2,719	405	450	0	2,674
McCosh Bursary Account	919	32	0	0	951
Ferrier Hood Fund Account	2,119	338	0	0	2,456
Rev. Gardner's Trust	0	122	0	-122	0
	8,480	1,903	1,254	-122	9,007
Total Funds	25,973	111,833	107,406	0	30,399
(Held locally in Bank Accounts)					

* Includes £5,821 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

Miss Eve Gourlay

Mrs R. Ballantyne

Miss Roma Moffat

Mrs Mary Raitt

Miss Mary Crowe

Mr & Mrs A. S. Fraser

Miss Hazel Bremner

G W Mitchell

M J Cameron

Craig Lyall Webster

Session Trust Benefactors

Alfred & Mary Birnie

Mr A S Grant

Sunday School Trust Benefactors

R. M. Gordon

Andrew C. Cross

3 Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Totals 2025 £	Totals 2024 £
Gift Aid Donations	41,187	0	0	41,187	37,857
WFO Scheme (Non Gift Aid)	6,523	0	0	6,523	7,201
Ordinary Offerings (Open Plate)	9,981	0	0	9,981	8,857
Other Offerings, Donations etc	1,805	1,500	0	3,305	685
Tax Recovered on Gift Aid Donations	12,689	0	0	12,689	11,720
	<u>72,185</u>	<u>1,500</u>	<u>0</u>	<u>73,685</u>	<u>66,320</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 2025 £	Restricted 2025 £	Endowment 2025 £	Totals 2025 £	Totals 2024 £
Cost of generating funds						
Investment Managers' fees		0	0	0	0	0
WFO Envelopes & Stewardship Costs		245	0	0	245	353
		245	0	0	245	353
Charitable activities						
National Ministry & Mission and Wider Work						
Giving to Grow		42,867	0	0	42,867	36,499
Presbytery dues		1,919	0	0	1,919	1,995
Minister / Locum Travel Exps etc.		1,872	0	0	1,872	1,417
Pulpit Supply		1,114	0	0	1,114	476
Locum		0	0	0	0	1,360
Other Salaries, Employers NI & Fees		17,179	0	0	17,179	15,974
Heating and Lighting		8,596	0	0	8,596	10,696
Insurance Church & Manse		9,781	0	0	9,781	9,205
Manse Council Tax		3,207	0	0	3,207	3,600
Grounds, Cleaning Mat'ls & Laundry		541	0	0	541	1,568
Church Office & Telephone Expenses		1,770	0	0	1,770	997
Life & Work		0	0	0	0	0
Printing & Advertising		919	0	0	919	1,320
Organ & Music		0	0	0	0	663
Miscellaneous Expenses		1,269	728	774	2,771	7,494
Fabric Repairs Churchs		12,369	570	0	12,939	9,268
Fabric Repairs Manse		107	0	0	107	9,447
Glebe		1,174	0	0	1,174	1,761
Parish Nursing / Anna Chaplincy		0	0	0	0	0
Poor Fund		0	0	0	0	100
Bursaries		0	0	480	480	450
Renewal Project		0	0	0	0	439
Third Party Collections		3,873	0	0	3,873	2,323
		108,558	1,298	1,254	111,111	117,052
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
		0	0	0	0	0

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 £32,433 and £39,856

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	2025 £	2024 £
Brechin Attic Youth Droplin Centre	200	
Scottish Bible Society	160	
Brechin Flood Appeal		227
Brechin (2), Ferryden & Friockheim Primary Schools		1,400
Brechin - Royal British Legion	651	89
Christian Aid	477	206
K&I Waddell African Missionary Work	200	
RSABI		174
MacMillan Cancer Support	56	
Funeral Memorial Donations	2130	
Total Collections for Third Parties	1,743	2,096

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>	Account No.	Cost £	2025 Market Value at 31 Dec	2024
Consol. Fabric Fund - Rev	301836-50		£4,889	£2,531
Consol. Fabric Fund - Cap	301836-55			
Consol. Fabric - Cap(II)	301836-56 (3500 GFU)			
	Growth Fund 663018365	50,365	£102,072	£94,654
	Income Fund 663018366	26,581	£35,047	£34,032
	Deposit Fund 663018367	26,218	£26,218	£32,039
		103,164	£163,337	£160,725
Capital + Revenue Accounts Market Value at 31st December			£168,226	£163,256

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 - £ 6.88				
Reserve Fund	Unrestricted	7,000	24,733	£48,160
Fabric Fund	Unrestricted	7,724	9,405	£53,141
Sunday School Trust Fund	Unrestricted	1,660	3,466	£11,421
Renewal Fund	Restricted	2,000	11,760	£13,760
Poor Fund	Restricted	690	1,001	£4,747
General Purposes Trust Fund	Endowment	5,240	11,145	£36,051
James Dall Bursary	Endowment	3,000	4,752	£20,640
McCosh Bursary Fund	Endowment	235	534	£1,617
Ferrier Hood Fund	Endowment	2,500	6,435	£17,200
Rev Gardner Memorial Trust	Endowment	900	1,718	£6,192
			74,950	£212,929

<u>Income Fund</u>	<u>Type</u>	<u>No of Units</u>	<u>Cost</u> £	<u>Market</u> £
Unit Price at 31 Dec - £ 11.39				
Church of Scotland Guild	Unrestricted	132	1,144	£1,503
Session Trust Fund	Endowment	500	5,392	£5,695
			6,536	£7,198

Market Value of all Investments £222,128

Cost of all Investments 83,486

Unrestricted	40,749	£116,225
Restricted	12,761	£18,507
Endowment	29,977	£87,395

Rounding - See Note 8

Brechin & Farnell Parish Church**REVENUE**

	FORECAST 2026	ACTUAL 2025
GENERAL FUNDS		
INCOME		
Offerings & Donations		
Gift Aid Donations	43,000	41,187
WFO Scheme (non Gift Aid)	7,000	6,523
Ordinary Offerings (Open plate)	11,000	9,981
Other Offerings, Donations	2,000	1,805
Tax recovered on Gift Aid Donations	13,500	12,689
HMRC SBS & JRS Grants	0	0
	<u>76,500</u>	<u>72,185</u>
Investment income	2,450	2,380
Fundraising	11,600	11,040
Weddings & Funerals	7,000	7,715
Use of Premises & Glebe	5,000	4,818
Drawdown from GT's C F F for Maintenance Exp.	4,900	8,314
Other Misc. Income	500	1,616
	<u>31,450</u>	<u>35,882</u>
Total Ordinary General Income	<u>107,950</u>	<u>108,067</u>
EXPENDITURE		
Cost of Generating Funds		
WFO & Stewardship	275	245
	<u>275</u>	<u>245</u>
National Ministry and Mission & Wider Work		
Giving to Grow	44,900	42,867
Presbytery Dues	1,991	1,919
	<u>46,891</u>	<u>44,786</u>
Local Staffing Costs		
Minister's Car & Telephone	2,000	1,872
Locum	0	0
Pulpit Supply	1,200	1,114
Other Salaries, National Insurance & Pensions	20,000	17,179
	<u>23,200</u>	<u>20,165</u>
Buildings Costs		
Heating & Lighting	9,250	8,596
Insurance	11,004	9,781
Manse Council Tax	3,620	3,207
Grounds, Cleaning Matl's & Laundry	850	541
General Building Maintenance & Glebe	10,000	13,650
	<u>34,724</u>	<u>35,775</u>
Other Local Costs		
Church Office & Telephone Costs	1,850	1,770
Printing & Postage	1,250	919
Organ & Music	150	0
Miscellaneous Expenses	2,000	1,269
	<u>5,250</u>	<u>3,958</u>
Total Ordinary General Expenditure	<u>110,340</u>	<u>104,930</u>
GENERAL FUNDS SURPLUS / (DEFICIT) FOR THE YEAR	<u>-2,390</u>	<u>3,137</u>

CAPITAL

PROJECTS / IMPROVEMENTS	BUDGET	FUNDING SOURCE	STATUS
GARDNER - GARDEN PROJECT	16,000	GT'S COMMON FABRIC FUND	APPROVED
MANSE PARKING AREA	3,000	GT'S COMMON FABRIC FUND	TBA
FARNELL FLAT ROOF	<i>TBA</i>	GT'S COMMON FABRIC FUND	