

The Church of Scotland
Kirkton Parish Church
Carlisle

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31 December 2020

Congregation No: 130696

Scottish Charity No: SC026539

Reference and Administrative Information

Charity Name: Kirkton Parish Church
Charity Registration Number: SC026539
Congregation Reference No: 130696
Contact Address: The Church Office
Kirkton Church
Station Road
Carluke
ML8 5AA

Trustees

Since November 2008 Kirkton Church has been administered under a new Unitary Constitution and the Congregational Board ceased to exist at that time.

Kirk Session

Rev Iain D Cunningham and the following elders:

Alex Aikman	Gillian Aitken	Ian Arbuckle	Ann Ashe
Ray Ashe	Morag Barnstaple	Craig Barnstaple	George Bayliss
Laura Cleland	Jim Cunningham	Nan Cunningham	Margaret Dunlop
Lesley Ewing	Margaret Gillespie	Helen Hamilton	Sandra Henderson
Harry Jamieson	Stuart Johnson	Alex Linton*	Margaret Linton
Janette McGill	Elizabeth McLachlan	Iain McMillan	Val Macsween
Willie Macsween	John Moffat	Marion Morrison	Kate Nisbet
Jenny Norman	Christine O'Neill	Ian Paterson	Anne Ramsay
Graham Rintoul	Robin Russell	Derek Smith	Sheena Stevenson
Helen Thomson	Ian Thomson	Suzanne Turner	Mary Tweedie
Shona Wallace	Brian White	David Whitefield	Robina Wilson
J G Wood (Sheena)			

*Sadly Alex passed away in December

Principal Office-bearers

Minister: Rev Iain Cunningham
Session Clerk: Val Macsween
Depute Clerks: George Bayliss
Church Treasurer: Janet Allardice (until 31/3/20), Alison Sinclair- Macsween

Independent Examiner

Mr Thomas M H Feely CA
58 Station Road
Carluke
ML8 5AD

Bankers

Royal Bank of Scotland
98 Main Street
Wishaw
ML2 7LU

Trustees' Annual Report

Year ended 31 December 2019

Structure, Governance and Management

Governing Document

Since 11 November 2008 the church has been governed in accordance with the terms of a New Deed of 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.

Organisational Structure

The Kirk Session meets 10 times a year; these meetings alternate between business meetings and working group meetings on a similar basis to Presbytery meetings. The Kirk Session also meets prior to the morning service on the four Sundays throughout the year when the Sacrament of Holy Communion is celebrated. The Kirk Session also meets briefly before services to induct new elders. The Kirk session is responsible for spiritual affairs within the church and now through the various working groups is responsible for the day-to day administration of all aspects of church life.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. 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.

Kirkton Church is one of three Church of Scotland parish churches in Carluke, South Lanarkshire. It seeks to bring the Word and Witness of Christ's Kingdom not only to the local community but also to other National and International people and groups. It has strong links and good working relationships with all the churches in the town and has an extremely strong and useful Parish Grouping arrangement with the other two Church of Scotland congregations.

We have regular Services of Worship, youth organisations and Sunday children's ministry catering for young people from months old to 18 years. We also have a Guild, regular study groups, prayer ministry and pastoral care network dealing with bereavement, visiting, transport, flowers and a Christian Listening Ministry. There are regular social events and the premises are also available for use by local community groups.

Achievements and Performance

This has been a very strange and difficult year for all of us in the different sections within our Youth Church at Kirkton. Our young people have been meeting virtually during this period whilst still enjoying weekly activities and taking part regularly in our online Worship. This year has been supported by our Youth & Children's Worker.

The Management Group workgroup has been involved with a number of important developments in the running of the church, not all Covid-19 related. As well as looking after Data Protection, we now also look after Safeguarding. The year began with the appointment of a new secretary, just before the re-organisations and production of the documentation needed for limited opening of the premises because of the Covid-19 regulations. The switch to online worship required us to provide a means of donating to the church via our website and we now have set up a PayPal account to do this. We also now have an Amazon Smile account to allow extra donations while making purchases online. Restrictions have led us to reviewing how we communicate with the congregation in the absence of pastoral visits and a great deal of effort has gone into this, involving a huge effort by our Session Clerk and her team of volunteers. Session and other meetings have become virtual and we have adapted well to this new environment.

During 2020 we took advantage of the lockdown shutdown due the Covid 19 pandemic to bring our electrics and lighting within the buildings up to standard and meet modern day requirements and comply with Church of Scotland guidance in this area. The simplest way of describing what was done is to list the work as follows :-
Installation of a new 3 phase consumer unit (the outgoing one was both old and non-conforming to modern safety standards), along with new distribution boards .

Upgrading our emergency lighting and also the installation of PIR SENSOR control to the corridor , entrance and toilet areas .

Installation of new LED lights in our corridor and kitchen areas (we had storm damage and subsequent water ingress which accelerated the need to renew this lighting)

A complete rewire of the electrical supply to the Large Hall , coupled with new LED lights installed in the large hall .

In addition to the above we refloored and decorated the Farron Hall , the new flooring was anti slip and offered enhanced performance from a health and safety aspect to ALL users

A new heating unit was installed in our church office

The church roof required some repair work due to weather factors

There was an audit of our buildings with a view to installing our first ever Fire Alarm system , to be completed in 2021.

Pastoral Care have had to modify all their activity due to Covid restrictions. Bereavement care has been delivered by phone, cards or flower delivery. Copies of eulogies from funeral services continue and are valuable due to severe restriction of numbers attending these services.

Four members attended a 2-day Bereavement Training course by Zoom in October which was helpful with advice on alternative forms of support.

We hope to set up a support group once social mixing returns. No transport provision has been possible.

Members have assisted in the distribution of DVDs of online Sunday services.

The Worship Workgroup consists of 9 members. Since January we have taken over the role of co-ordinating the annual World Day of Prayer service for the Carluke and Law churches and have organised an on line service which will be available on our church website. A link to this service will be given to the other 6 churches in our immediate area as well as churches in other locations within Lanark Presbytery.

The role of the Finance and Resources Group is largely unchanging and the wording in the 2019 Achievements and Performance section of the Trustees' Annual Report is still applicable today. However, we have formally defined the responsibilities of The Group; started to draw up a suite of procedures to describe the financial practices in the Church; and are defining and documenting further control of discretionary spend. Since publication of the 2020 accounts, our treasurer of many years stood down and we had a successful transition to our new Treasurer.

We discussed the original remit of the Discipleship group and agreed that broadly the Aims remained the same although since the original remit Youth Ministry has been incorporated into Discipleship.

These are:

- Encourage the involvement of the whole church in the spiritual and prayer life of Kirkton by recognising and encouraging the sharing the gifts, skills and talents of the young and not so young alike.
- Establish and support house groups and bible study groups.
- Provide and inform the Session and congregation regarding training opportunities and encourage the uptake of the same.
- Organise retreats and opportunities for spiritual growth.
- Encourage intergenerational events.
- Demonstrate involvement with all of the children and youth activities within Kirkton Church.

The Coronavirus pandemic has badly affected the ability to pursue many items on the 5 year plan, for example we can no longer hold house groups or prayer meetings as we previously did. We discussed holding these meetings virtually, but it was decided that at the moment that is not feasible or required. We acknowledged and appreciated the Minister commencing an online bible study.

We discussed holding virtual training or conference as we had to cancel the one planned for last April but on balance decided against it at present. Representatives to our children youth organisations will continue to show their support and virtual presence. The card ministry to pre-school children continues.

We purchased a Christmas Banner to replace the "Try Praying" banner which has been on the outside of the church since March and intend to purchase and display an Easter banner.

Although the year started out with us having great plans for the events to be held and work we were going to do including expanding the successful children's lunch club, 2020 unfortunately was not as productive as we hoped. As we were unable to facilitate any outreach events there was no expenditure by the group. With God's blessing may 2021 be a better year and may we be able to continue the work of the outreach group in his name.

Financial Review

The attached accounts detail the Receipts and Payments of all the major groups within the Church, except uniformed organisations, which are governed by separate charity numbers.

For 2020, General Fund Receipts amount to £165,190.25 and General Fund Payments total £214,199.97 before dealing with Transfers to other funds. This results in a net outflow of cash for the year of £49,009.72 but this should not be regarded as a “loss”. The large legacy we received in 2012 provided an opportunity to extend the scope of Kirkton Church. Due to Covid-19 and the subsequent closure of the church, this provided ample opportunity to carry out various large-scale projects within and to the building. The decision was made to sell shares and release funds to the value of £50,000. There was undeniably a severe reduction in use of premises and ordinary offerings, but this was compensated by the large legacy we received of £37,871.40. We cannot, however, depend on legacies to cover everyday costs.

I can report a slight increase in the market value of our investments. The Market Value of the Income Fund at the end of 2020, sits at £201,568. The Market Value of the Growth Fund sits at £970,418 due to the sale of units during the year.

Our Ministries and Missions Allocation of £81,449 for 2020 has decreased to £72,049 for the year ahead. Our contribution to employee pensions remains at the current maximum of 3%. Where possible, maintenance of property and facilities is provided by a small, enthusiastic group of volunteers but much requires to be outsourced – mainly due to the danger of injury resulting from the maintenance process.

There was only significant use of premises in the first quarter of 2020 prior to national lockdown. Unfortunately, groups have not been able to return due to government guidelines and restrictions but we are hopeful this situation takes a positive turn in 2021.

Currently we have over 150 standing orders in place, but a small number of people still prefer to use Freewill Offering Envelopes. Congregational members have been generous enough to still use said envelopes and ensure their donations are still received. Gift Aid continues to make a difference to our annual income – £16,813 – so if you are a taxpayer, please consider signing up. Forms are available from the Church office, speak to Dawn Carlin for more information. Incidentally, if you reach a time when you no longer pay Income Tax, please let us know so that we can adjust our records.

All members and adherents are asked to give prayerful consideration to their contribution to the work of Kirkton Church, in terms of both money and service. The future of our Church depends on its current congregation, so we must thank God for his goodness and respond with grace.

After what has been a challenging and unpredictable year, it is with regret I am now leaving my post and being replaced by our new Treasurer, Mrs Karen Dornan, on 31 March 2021. During my year of duty, I have streamlined processes, updated signatories on the bank account and worked closely with the session clerk to ensure an improved system is in place. Karen will be working closely with the finance group moving forward, with budget monitoring and control being the main focus. I would like to thank you for your support and wish Karen the best of luck in her new role.

Alison Sinclair-Macsween
Congregational Treasurer

Email: Treasurer@Kirktonchurch.plus.com

Reserves Policy

The Reserves Policy has been continually under review to take account of changing circumstances. It was considered that these changes have not yet stabilised to a point where we could present firm proposals to the Session while we are considering significant proposals to re-model the premises.

We have taken steps to clarify the use of the money held within the investment accounts and the purposes for which it may be used and to require workgroups to identify projects which need significant expenditure in the coming year, before the end of each financial year to help with budgeting.

Statement of 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 Trustee 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 reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf

Val Macsween
Session Clerk

Date: 09 March 2021

<u>Kirkton Parish Church</u>						
<u>Receipts and Payments Account</u>						
<u>Year ended 31 December 2020</u>						
			Unrestricted	Restricted	Endowment	
			Funds	Funds	Funds	Total
	Note		2020	2020	2020	2020
			£	£	£	£
<u>Receipts</u>						
Donations	3		90,709.97			90,709.97
Legacies			37,871.40			37,871.40
Weddings and Funerals			350.00			350.00
Bank and Deposit Fund Interest			0.00			0.00
Dividends Received (Glebe Fund)			0.00			0.00
Investment Income			33,067.13			33,067.13
World Mission Council			0.00			0.00
Life and Work Surplus			0.00			0.00
Gen Fund Misc			995.70			995.70
Pastoral Care				45.00		45.00
Kenya Orphanage				1,298.14		1,298.14
Choir			0.16			0.16
Crossroads Café			1,761.01			1,761.01
Guild			881.32			881.32
Lighthouse Club and Noah's Ark			500.00			500.00
Coffee Club			690.92			690.92
Renewal Fund			0.00			0.00
Special CHAS Fund			0.00			0.00
Drama Club						0.00
			166,827.61	1,343.14	0.00	168,170.75
Use of Premises			2,196.05			2,196.05
Sale of Investments			50,000.40			50,000.40
<u>Total Receipts</u>			<u>219,024.06</u>	<u>1,343.14</u>	<u>0.00</u>	<u>220,367.20</u>
<u>Payments</u>	4					
Costs of generating funds			0.00			0.00
Charitable activities			220,765.12	9,628.45		230,393.57
Governance costs			0.00			0.00
Other payments			0.00	0.00	0.00	0.00
<u>Total Payments</u>			<u>220,765.12</u>	<u>9,628.45</u>	<u>0.00</u>	<u>230,393.57</u>
Excess of Receipts over Payments			-1,741.06	-8,285.31	0.00	-10,026.37
Transfers					0.00	0.00
Total Transfers			0.00	0.00	0.00	0.00
Excess of Receipts over Payments			-1,741.06	-8,285.31	0.00	-10,026.37

Kirkton Parish Church						
Statement of Balances						
At 31 December 2020						
			Unrestricted	Restricted	Endowment	
			Funds	Funds	Funds	Total
			2020	2020	2020	2020
	Note		£	£	£	£
						Total
						2019
						£
Bank & Deposit Balances						
	2					
General Fund						
brought forward			42,360.64	12,176.26	0	54,536.90
Movement in year:						
Excess of Receipts over Payments for the year			-1,741.06	-8,285.31	0	-10,026.37
Bank and Deposit Balances						
carried forward			40,619.58	3,890.95	0.00	44,510.53
Investments at Market Value						
Income Fund (Cost £180,000)			£201,567.90			201,567.90
Growth Fund (Cost £763,195)			£970,418.10			970,418.10
			1,171,986.00	0	0	1,171,986.00
Assets						
Sound System at valuation			8,500.00			8,500.00
New Tv Monitors			2,000.00			2,000.00
			10,500.00	0.00	0.00	10,500.00
Liabilities						
			0.00	0.00	0.00	0.00
The accounts were approved by the Kirk Session on 09 March 2021						
For and on behalf of the Kirk Session						
<p style="text-align: right;">_____</p> <p style="text-align: right;">Session Clerk</p>						
<p style="text-align: right;">_____</p> <p style="text-align: right;">Trustee</p>						

Kirkton Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

Mrs Lesley Ewing, Trustee, received a salary of £24,266 (£24,266 in 2018) for her services as a Youth Worker. The Council Tax and Telephone/other expenses paid for the minister, Rev Iain Cunningham, was £2,342 and £2231.63 respectively, and he received £960 for Travelling Expenses.

No trustee nor person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movements in Funds

	At 1 Jan				At 31 Dec
	2020	Receipts	Payments	Transfers	2020
	£	£	£	£	£
Unrestricted Funds					
General Fund	24,798.77	165,190.25	214,199.97	50,000.40	25,789.45
Choir Fund	415.87	0.16	173.27		242.76
Crossroads Café Fund	9,628.05	1,761.01	3,199.17		8,189.89
Guild Fund	681.36	881.32	1,102.60		460.08
Lighthouse/Noah's Ark	1,884.43	500.00	329.92		2,054.51
Coffee Club	904.16	690.92	1,550.00		45.08
Drama Club	3,541.23	0.00	0.00		3,541.23
Worship Fund	506.77	0.18	210.19		296.76
	<u>42,360.64</u>	<u>169,023.84</u>	<u>220,765.12</u>	<u>50,000.40</u>	<u>40,619.76</u>
Restricted Funds					
Education Fund	2,257.97	0.00	0.00		2,257.97
Pastoral Care Fund	1,725.00	45.00	610.00		1,160.00
Renewal Fund	322.98	0.00	0.00		322.98
Special CHAS fund	0.00	0.00	0.00		0.00
Friends of Kenya	7,870.31	1,298.14	9,018.45		150.00
	<u>12,176.26</u>	<u>1,343.14</u>	<u>9,628.45</u>	<u>0.00</u>	<u>3,890.95</u>
Endowment Funds					
None	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Funds	<u>54,536.90</u>	<u>170,366.98</u>	<u>230,393.57</u>	<u>50,000.40</u>	<u>44,510.71</u>

<u>Purposes of Endowment Funds</u>						
The Church has no endowment funds						
<u>Purposes of Designated Funds</u>						
GENERAL FUND This fund is used to pay for the day-to-day running costs of the Church						
CHOIR FUND This fund is used to purchase music and cover social costs						
CROSSROADS CAFE FUND This fund makes donations to local charities and the Church						
GUILD FUND This fund is used to support the work of the Guild and the wider work of the Church						
LIGHTHOUSE CLUB FUND This fund is used to support the work with the children of the Sunday School						
COFFEE CLUB FUND This fund is used to raise funds for charities and to assist the Church						
DRAMA CLUB FUND This fund is to finance plays put on by the Drama Club						
WORSHIP FUND This fund is used to enhance and extend the worship experience						
<u>Purposes of Restricted Funds</u>						
EDUCATION FUND This fund is to provide, in full or in part, costs of training or equipment associated with Christian education						
RENEWAL FUND This fund is to provide, in full or in part, improvements to, maintenance of, or renewal within Kirkton Church; it also houses the Messy Vintage initiative, with older members in mind						
PASTORAL CARE FUND This fund is available to the Pastoral Care Committee, with oversight by the Trustees						
SPECIAL CHAS FUND This fund raised money for the CHAS Hospice through a Knitwear and Baking Stall The fund is now closed and the balance transferred to Carluke Friends of CHAS						
FRIENDS OF KENYA This fund raises money to help with the running costs of the Glory Christian Fellowship Orphanage in Kenya						
			Unrestricted	Restricted	Endowment	
			Funds	Funds	Funds	Total
			2020	2020	2020	2020
			£	£	£	£
3 Analysis of Donations						
FWO Scheme			1,895.00			1,895.00
Gift Aid Donations			2,395.00			2,395.00
Banker's Orders			59,305.80			59,305.80
Tax Recovered on Gift Aid Donations			21,468.13			21,468.13
Ordinary Offerings (Open Plate)			2,707.20			2,707.20
Donations from Organisations			1,950.00			1,950.00
Non Gift Aid Donations			988.84			988.84
			90,709.97	0.00	0.00	90,709.97
						96,163.01

4 Analysis of Payments						
		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
Costs of generating funds						
	Offering Envelopes	0.00			0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Charitable activities						
		£	£	£	£	£
	Ministries and Mission Allocation	81,448.50			81,448.50	84,198.00
	Presbytery Dues	1,288.96			1,288.96	2,510.00
	Parish Grouping Dues	0.00			0.00	1,120.50
	Minister's Expenses	2,951.63			2,951.63	2,076.90
	Pulpit Supply	0.00			0.00	0.00
	Other Salaries and Costs	46,453.91			46,453.91	47,874.35
	SS Materials	0.00			0.00	0.00
	Fabric, Maint, Grounds	12,541.66			12,541.66	8,508.00
	Heating and Lighting	9,735.09			9,735.09	10,212.11
	Water and Insurance	3,701.20			3,701.20	4,048.50
	Cleaning Materials	2,117.02			2,117.02	1,290.89
	Council Tax	2,342.15			2,342.15	2,533.68
	Youth Worker Activities	1,713.96			1,713.96	985.57
	Church Office Expenses	2,694.85			2,694.85	7,727.96
	Legacy/Major Projects	42,218.76			42,218.76	8,806.22
	Organ/Music/Licences	2,555.55			2,555.55	931.21
	Messy Vintage	0.00			0.00	95.07
	General Fund Misc	2,436.73			2,436.73	2,256.63
	Pastoral Care		610.00		610.00	570.75
	Kenya Orphanage Fund		9,018.45		9,018.45	5,220.50
	Worship Fund	210.19			210.19	232.68
	Crossroads Café	3,199.17			3,199.17	6,473.83
	Coffee Club	1,550.00			1,550.00	2,085.10
	Special CHAS Fund	0.00			0.00	94.11
	Guild	1,102.60			1,102.60	2,534.46
	Lighthouse Club/Noah's Ark	329.92			329.92	60.00
	Choir	173.27			173.27	725.47
	Drama Club				0.00	960.49
		<u>220,765.12</u>	<u>9,628.45</u>	<u>0.00</u>	<u>230,393.57</u>	<u>204,132.98</u>
Governance costs						
	None	0.00	0.00	0.00	0.00	0.00
Other payments						
	Purchase of Investments					
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

5 Minister's Stipend								
<p>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 house 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 £28,137 and the maximum stipend (in the fifth and subsequent years of service) £34,577.</p>								
							2020	2019
							£	£
6 Collections for Third Parties								
	Blythswood Shoebox Appeal						0.00	991.00
	Childhood Bereavement						0.00	300.00
	Lanark Presbytery Students						0.00	205.00
	Clydesdale Food Bank						0.00	280.00
	Scottish Bible Society						0.00	150.00
	StreetLevel						0.00	825.70
	Women's Aid						0.00	150.00
							<u>£0.00</u>	<u>£2,901.70</u>
7 Charitable Donations								
	Action Medical Research						0.00	100.00
	Autism Society						0.00	0.00
	Alzheimers Scotland						0.00	150.00
	Baby Bank Scotland						0.00	470.00
	Boys' Brigade Band						0.00	150.00
	CHAS						400.00	100.00
	Chris House						0.00	100.00
	Christian Aid						0.00	0.00
	Clydesdale Community Initiatives						0.00	0.00
	Clydesdale Food Bank						3,278.45	150.00
	CoS Guild Projects						0.00	900.00
	CoS HIV Programme						0.00	0.00
	Crawforddyke Primary - Musical Instruments						0.00	1,000.00
	David Livingstone Centre						0.00	0.00
	Glasgow Lodging House Mission						445.00	445.00
	Haven (The)						0.00	100.00
	Kenya Orphanage						0.00	5,040.00
	Kilbride (South Lanarkshire) Hospice						0.00	480.00
	Lanarkshire Cancer Care Trust						0.00	200.00
	Listen Well Scotland						0.00	100.00
	Local Primary Schools Food Vouchers						1,000.00	0.00
	McMillan Cancer Care						100.00	0.00
	Riding for the Disabled						0.00	150.00
	RNIB						0.00	1,040.00
	Salvation Army						0.00	0.00
	Salvation Army for the Homeless						0.00	0.00
	St Andrew's Hospice (2)						400.00	625.00
	Scottish Autism (Kudos Café)						0.00	150.00
	Traidcraft Exchange						0.00	200.00
							<u>5,623.45</u>	<u>11,650.00</u>

				Unrestricted	Restricted
				Funds	Funds
				2020	2020
				£	£
8	Transfers				
	Renewal Fund from General Fund				
	General Fund to Renewal Fund				
	General Fund to Worship Fund				
	Worship Fund from General Fund				
	General Fund to Friends of Kenya				
	Friends of Kenya from General Fund				
				0.00	0.00

APPENDIX I			
FUNDS HELD ON BEHALF OF THE CONGREGATION			
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES			
		2020	2019
		£	£
<u>CAPITAL ACCOUNT</u>			
Credit Balances held at 31 December at cost		26,446	26,446
Market Value of Balances at 31 December			28,736
<u>TEMPORARY ACCOUNT</u>			
Credit Balance at 31 December		0.00	313.00
APPENDIX II			
BENEVOLENT FUND ADMINISTERED BY KIRK SESSION			
		2020	2019
		£	£
Income			
Retiring Offerings		0.00	0.00
Donation		100.00	0.00
		100.00	0.00
Expenditure			
Distribution		2,034.74	0.00
Surplus/Deficit		-1,934.74	
Balance as at 1 January		1,934.74	1,934.74
Balance as at 31 December		0.00	1,934.74