

**The Church of Scotland**



**Fairlie Parish Church of Scotland**

**Congregational Accounts**

**For the year ended 31 December 2019**

**Congregation No: 120659**

**Charity No: SC017304**

## Reference and Administrative Information

**Charity Name:** Fairlie Parish Church of Scotland

**Charity Registration Number:** SC017304

**Congregation Reference No:** 120659

**Contact Address:** Mr Tom McLauchlan  
Flat 1, Amy Place  
51 Nelson Street  
Largs  
KA30 9AA

**Trustees:** Mrs C Brown, Mrs E Clark, Mr M Dench,  
Mr F Donnachie, Mrs A Ellor, Mrs F Grant, Mrs A Gregory,  
Mr ACD Hamilton (until September 2019), Mr W Hastie,  
Mr J Henderson (until September 2019), Mr A Holden, Ms J  
Howieson (until September 2019), Mr I Hunter, Mrs R Jarvie  
(until September 2019), Ms B McDowell, Mrs A McKellar,  
Mr T McLauchlan, Miss M Keir (until September 2019), Mrs J  
Miles, Miss H Mitchell (until September 2019), Mrs M  
Rankine, Mrs E Rhodes, Mr J Stewart (until September 2019),  
Mrs C Thomas, Mrs A Tyler, Rev A Ward (until March 2019),  
Mr J Whittaker, Mrs P Wilson, Rev Dr G McWilliams (from  
March 2019).

### Principal Officebearers

**Minister:** Rev Dr Graham McWilliams (from March 2019)

**Interim Moderator:** Rev Alan Ward (until March 2019)

**Locum preacher:** Rev Andrew Black (until March 2019)

**Session Clerk:** Mrs Alison McKellar

**Church Treasurer:** Mr Tom McLauchlan

**Independent Examiner:** Mrs Isabel McDerment  
1420 Dumbarton Road  
Scotstoun  
Glasgow  
G14 9DR

**Bankers:** Royal Bank of Scotland  
Largs Branch  
35-37 Main Road  
Largs  
KA30 8AF

# **Fairlie Parish Church of Scotland SC017304**

## **Structure, Governance and Management**

### **Governing Document**

The Church is governed by a Unitary Deed of Constitution dated 14<sup>th</sup> February 2014.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders and managers 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, which meets regularly, is responsible for spiritual affairs within the Church. Certain responsibilities are delegated to the Finance Committee and Property Committee as appropriate.

## **Objectives and Activities**

### **Summary**

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.

## **Achievements and Performance**

### **Summary**

2019 has been an exciting year for us in Fairlie Parish Church. January saw an announcement that a potential new Minister had been found and we were delighted to welcome the Rev Dr Graham McWilliams as our sole nominee. Graham preached at the beginning of February and then it was "all hands on deck" to get ready for his arrival in March. A Presbytery Conference in West Kilbride in February was well supported by members of Fairlie Church. The induction of Dr McWilliams took place in March and we said goodbye to Rev Andy Black, our locum, and Rev Alan Ward, our Interim Moderator, at that time. Thanks go to them for their services.

Our new Minister held a conference for elders in April. We had the usual service at the former pier for Easter morning. A Food Hygiene Course was held in June. In September we said goodbye to seven elders who had decided to retire. We thank them for all their work over the years. The church took part in Doors Open Day once again this year and we were pleased to welcome some very knowledgeable stained glass window people and the man who build the matchstick model of the church. In November we welcomed Rev David Coleman for our Eco Service.

Advent was particularly busy. We held a very successful Christmas Fayre at the end of November. The next day the church was decorated and a Nativity Scene for the outside of the church was assembled and this was illuminated at night. There was also an outside Christmas tree. We held a carol concert, a Christingle service, a crib service and a service on Christmas Day. There was a joint service just before Christmas with our linked church, St Columba's Parish Church in Largs, where members of the joint congregations acted out the Nativity story. This presentation included two live sheep and an actual baby.

## **Fairlie Parish Church of Scotland SC017304**

The village is kept informed of the activities of the church through the circulation of a monthly Newsletter which is delivered to all households in the village unless declined. The local press also reports on church events, particularly our monthly Messy Church, photographs of which often appear as a "middle page spread". Regular coffee mornings are held which are well attended by the church congregation and other villagers. Fairtrade Initiative products are used and promoted by the church. Support is given to Haylie House Retirement Home and the Semple Community Centre by providing ministerial services and by supporting and encouraging activities held on their premises. The church also has a very informative website and also a Facebook page.

The church roll fell slightly during 2019 and now stands at 187. There have been several joint services with Largs: St Columba's Parish Church. In addition to regular use of the church for weddings, baptisms and funerals, this year Yoga classes and a group from AA have used the hall and church regularly. Our Musical Director, Chris Kelly, continues to inspire us musically with concerts for charity and carol concerts involving not just the Fairlie church choir but also members of the local and wider community who enjoy singing. The Kirk Café is open every Thursday morning and is always well supported. A Book Club meets once a month and the local Brownie Pack meets at the church each week. Messy Church has gone from strength to strength with in excess of 90 people attending on a regular basis. Our annual Shoebox Appeal continues to be well supported. This year was our best ever as we sent away 197 boxes. Some children from the Primary School came to help us make up the boxes and brought some of their own.

Charities we have supported during the year include the North Ayrshire Foodbank, Crossreach, Christian Aid, Church of Scotland Eco Project, Toilet Twinning, the Iona Community, Borderline and Glasgow City Mission.

The Knit and Natter group has continued to meet once a month and they have produced hats, scarves and gloves for the Shoebox Appeal and hats for premature babies.

The Outreach Team encourages mission outreach into the community and beyond. They organised the Christian Aid collection and ran bookstalls at Easter and Christmas. The Guild offer a varied programme of meetings and events throughout the year, including helping with successful Spring and Christmas Fayres. The Fairtrade group continues to hold a stall once a month. Used stamps, spectacles and toner cartridges all continue to be collected for re-cycling. People can donate regularly to North Ayrshire Foodbank on a Sunday and the church is opened on a Thursday evening for villagers to bring in donations. The church maintains a strong connection with Fairlie Primary School, with regular visits by the Minister and the church building being used for special services by the school. A Bible Discussion group meets on the first Sunday of each month. On the last Sunday of the month the church is open in the afternoon for a Quiet Time when people can come in and sit and meditate. A Prayer group meets every Thursday morning in the church.

Last year's Stewardship Campaign focussing on finance has proved successful with a number of people increasing their regular givings. This year we have been looking at the talents within our congregation with a view to setting up a range of new groups to utilise the skills we have within our congregation and wider community.

We look forward to an exciting future under the leadership of Rev Dr Graham McWilliams.

### **Financial Review**

2019 has been a challenging year for the church's finances, with increases in both receipts and payments. Unrestricted receipts were higher at £83,479 (2018: £69,765) while Unrestricted payments had risen to £86,758 (2018: £69,580), resulting in a deficit in the General Fund of

**Fairlie Parish Church of Scotland  
SC017304**

£3,279 which, after the addition of investment income of £3,648, gives a small surplus of £369. Receipts for the Restricted Funds were £3,864 (2018: £5,281) and Payments were £3,541 (2018: 4,511) resulting in a surplus for the year of £323. Total Funds for the year (ie Unrestricted plus Restricted) have increased by £892 (2018: 4,603) to £151,862 (2018: £151,170).

Donations for the year were slightly increased overall with small increases in WFO and Open plate being offset by reductions in Gift Aid and general donations. Sadly, we lost a number of regular Gift Aid donors during the year and, as the congregation ages, this is likely to continue. £11,790 was transferred from the Consolidated Fabric Fund.

The church's Ministry & Mission contributions have increased due to the termination of the vacancy to £42,586 but a reduction of just over £3,000 was also given from the Presbytery 5% Mission and Ministry allowance to cover the costs of outdoor nativity scene. Heat and light costs increased from last year, as did church fabric maintenance. Council Tax was also due to be paid during the year and there were Minister's Removal costs of £3,350. Some of the costs shared with Largs: St Columba's still need to be finalised.

The church's Unrestricted reserves at the end of 2019 were £144,332 (2018: £143,963) with Restricted Reserves of £7,530, of which £1,744 is held by church organisations, This year the market value of the church's Endowment Funds increased to £91,212 (2018: £87,272) although the investment income remained unchanged at £3,648.

**Reserves Policy**

At the year end the Church held unrestricted cash funds of £144,332 of which £113,194 has been designated for the Fabric Fund. The Trustees are mindful of the age of the church building and the likelihood that the church roof will require replacement and have designated the Fabric Fund monies for this purpose. The remaining "free reserves" of £31,138 equate to around five months' expenditure.

**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 2017. 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.

Session Clerk ..... *Alison McKellar* .....  
Alison McKellar

Date ..... *10 Feb 2020* .....

**Fairlie Parish Church of Scotland  
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**Independent Examiner's Report to the Trustees of Fairlie Parish Church**

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on Pages 7 to 13.

**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 [other than disclosed below\*] 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.

Name: Mrs Isabel McDerment (Retired Bank Officer)

Address: 1420 Dumbarton Road  
Scotstoun  
Glasgow  
G14 9DR

Signed ..... *J. M. Derment* .....

Date ..... *4<sup>th</sup> March 2020* .....

**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31st DECEMBER 2019**

	<i>Note</i>	Unvested Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £	Total 2018 £
<b>RECEIPTS</b>						
Donations	3	61,264	611	-	61,875	60,814
Legacies		-	-	-	-	-
Bank & Deposit Interest		888	-	-	888	552
General Trustees		11,790	-	-	11,790	-
Investment Income		-	-	3,648	3,648	3,648
Weddings & Funerals		412	-	-	412	750
Regular fundraising		3,524	-	-	3,524	2,115
Rental of premises		2,233	-	-	2,233	2,678
Income from Congregational Organisations		2,117	3,253	-	5,370	7,276
Other Receipts		1,251	-	-	1,251	861
<b>Total Receipts</b>		<b>83,479</b>	<b>3,864</b>	<b>3,648</b>	<b>90,991</b>	<b>78,694</b>
<b>PAYMENTS</b>						
Costs of generating funds	4	72	-	-	72	70
Charitable activities	4	86,484	-	-	86,484	69,315
Congregational Organisations		202	3,541	-	3,743	4,706
Governance costs	4	-	-	-	-	-
<b>Total Payments</b>		<b>86,758</b>	<b>3,541</b>	<b>-</b>	<b>90,299</b>	<b>74,091</b>
<b>Excess of Receipts/(Payments) for the year before Transfers</b>		<b>(3,279)</b>	<b>323</b>	<b>3,648</b>	<b>692</b>	<b>4,603</b>
<b>Transfers</b>		<b>3,648</b>	<b>-</b>	<b>-3,648</b>	<b>0</b>	<b>0</b>
<b>Excess of Receipts/(Payments) for the year after Transfers</b>		<b>369</b>	<b>323</b>	<b>-</b>	<b>692</b>	<b>4,603</b>

**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019	Total 2018 £
<b>BANK &amp; DEPOSIT BALANCES</b>						
Bank & Deposit balances brought forward		143,963	7,207	-	151,170	146,567
<b>MOVEMENT IN YEAR</b>						
Excess of Receipts/(Payments) for the year		369	323	-	692	4,603
Bank & Deposit balances carried forward	2	144,332	7,530	-	151,862	151,170
Total Bank balance (see below)		41,676	1,744	-	43,420	43,614
Deposit Fund balance		102,656	5,788	-	108,442	107,556
<b>Total Bank &amp; Deposit balance</b>		<b>144,332</b>	<b>7,530</b>	<b>-</b>	<b>151,862</b>	<b>151,170</b>

**Balances at 31 December 2019**

RBS Current Account 418	5,945
RBS Current Account 093	36,836
Total RBS bank balances	42,781
Less outstanding cheques	-1,105
<b>Total bank balance</b>	<b>41,676</b>
Guild bank balance	953
Flower Fund balance	333
Messy Church balance	314
Cash in hand	144
<b>Total Restricted balance</b>	<b>1,744</b>
<b>TOTAL BANK BALANCE</b>	<b>43,420</b>

<b>INVESTMENTS at market value</b>	-	91,212	91,212	87,272
(cost £70,500)				

The accounts were approved by the Kirk Session on 10<sup>th</sup> February 2019.

For and on behalf of the Kirk Session

Signed ..... *A McKellar* .....

A McKellar, Session Clerk

Signed ..... *T McLauchlan* .....

T McLauchlan, Treasurer



**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

**1. BASIS OF ACCOUNTING**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

**2. MOVEMENT IN FUNDS**

	Balance at 01-Jan-19	Receipts 2019	Payments 2019	Transfers 2019	Balance at 31-Dec-19
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	30,769	83,479	86,758	3,648	31,138
Designated Fabric Fund	113,194	-	-	-	113,194
	<b>143,963</b>	<b>83,479</b>	<b>86,758</b>	<b>3,648</b>	<b>144,332</b>
<b>Restricted Funds</b>					
David Clark Bequest	2,013	-	-	-	2,013
Fabric Fund	3,148	611	-	-	3,759
Manse Rental Fund	-	-	-	-	-
Choir/Music Fund	14	-	-	-	14
Flower Fund	676	658	923	-	411
The Guild	738	1,866	1,620	-	984
Tea Fund	248	-	248	-	-
Messy Church	370	729	750	-	349
	<b>7,207</b>	<b>3,864</b>	<b>3,541</b>	<b>-</b>	<b>7,530</b>
<b>Endowment Funds</b>					
St Margaret's Trust	1,620	-	-	-	1,620
Wilson's Trust	107	-	-	-	107
AB Allan Trust/Gourley Bequest	803	-	-	-	803
Anonymous Trust	249	-	-	-	249
Reserve Fund	4,098	-	-	-	4,098
Brown & Darroch Bequest	545	-	-	-	545
Newlands Bequest	1,998	-	-	-	1,998
Anonymous Bequest	1,998	-	-	-	1,998
Campbell Trust	245	-	-	-	245
Fife Trust	521	-	-	-	521
Fife Bequest	688	-	-	-	688
Ross & Boag Bequest	1,150	-	-	-	1,150
Hannah Bequest	498	-	-	-	498
J McMillan Bequest	997	-	-	-	997
James Boag Bequest	34,995	-	-	-	34,995
Mrs E Weir Bequest	19,988	-	-	-	19,988
Income from above for gen purposes	-	3,648	-	-3,648	0
	<b>70,500</b>	<b>3,648</b>	<b>-</b>	<b>-3,648</b>	<b>70,500</b>
<b>TOTAL FUNDS</b>	<b>221,670</b>	<b>90,991</b>	<b>90,299</b>	<b>0</b>	<b>222,362</b>

**FAIRLIE PARISH CHURCH OF SCOTLAND  
NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

**MARKET VALUE OF INVESTMENTS**

7,297 units Church of Scotland Investors Trust Income Fund £91,212 (2018: £87,272)

**PURPOSE OF FUNDS**

**UNRESTRICTED FUNDS**

General Fund	The unrestricted "free reserves" of the Charity.
Designated Fabric Fund	The Trustees have set aside funds for the maintenance of the Church property, particular the church roof.

**RESTRICTED FUNDS**

David Clark Bequest:	For the installation and upkeep of new stained glass window.
Fabric Fund:	For the maintenance of Church property.
Manse Rental Fund:	Relating to rental of Manse during vacancy. As Fund now reduced to zero, this Fund will be closed.
Choir/Music Fund:	Relating to provision of music and related items.
Flower Fund:	For the provision of flowers for the church and congregation.
The Guild:	Funds for the work of the Women's Guild.
Tea Fund:	Fund to provide refreshments at church events to enhance fellowship. As all money received now banked weekly, this Fund will be closed.
Messy Church:	Funds for the provision of Messy Church for families and children.

**ENDOWMENT FUNDS**

Income from Endowments is not specific and is all applied for general congregational purposes.

**FAIRLIE PARISH CHURCH OF SCOTLAND**

**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £	Total 2018 £
<b>3. ANALYSIS OF DONATIONS</b>					
WFO Scheme	4,422			4,422	3,751
Gift Aid Donations	36,062			36,062	36,117
Tax recovered on Gift Aid Donations	10,568			10,568	10,450
Ordinary Offerings (Open Plate)	9,751			9,751	8,403
Other offerings, Donations, etc	461	611		1,072	2,093
	<b>61,264</b>	<b>611</b>	<b>-</b>	<b>61,875</b>	<b>60,814</b>

**4. ANALYSIS OF PAYMENTS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £	Total 2018 £
<b>Costs of Generating Funds</b>					
Offering Envelopes	72	-	-	72	70
	<b>72</b>	<b>0</b>	<b>0</b>	<b>72</b>	<b>70</b>
<b>Charitable Activities</b>					
Ministries and Mission	42,586	-	-	42,586	38,555
Presbytery Dues	718	-	-	718	734
Minister's Travel, phone etc*	-	-	-	-	0
Locum stipend*	1,654	-	-	1,654	5,396
Moderator/locum exps*	-	-	-	-	439
Pulpit supply*	385	-	-	385	445
Council tax*	3,496	-	-	3,496	-
Heating & Lighting	3,543	-	-	3,543	2,941
Insurance	3,348	-	-	3,348	3,337
Other Staffing Costs*	7,106	-	-	7,106	8,461
Church Telephone	834	-	-	834	793
Printing/Stationery/Postage	4,547	-	-	4,547	4,580
Fabric repairs/maintenance Church	4,239	-	-	4,239	1,476
Fabric repairs/maint Manse*	7,225	-	-	7,225	28
Minister Relocation costs*	3,350	-	-	3,350	-
Licenses/subs	708	-	-	708	560
Life and Work (net)	30	-	-	30	-
Other expenses	2,715	-	-	2,715	1,570
	<b>86,484</b>	<b>-</b>	<b>-</b>	<b>86,484</b>	<b>69,315</b>
Congregational Organisations	202	3,541	-	3,743	4,706
<b>Governance Costs</b>					
Independent Examiner's Fee	-	-	-	-	-
<b>TOTAL</b>	<b>86,758</b>	<b>3,541</b>	<b>0</b>	<b>90,299</b>	<b>74,091</b>

**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

**5. SHARED COSTS**

Items marked \* within Charitable Activities payments in above table are allocated between Fairlie and Larga: St Columba's Churches – Fairlie pays 25% of costs for the Church Secretary and 40% of Minister's Travel, Telephone and other expenses, Insurance, Manse Council Tax, Manse repairs and maintenance, Locum additional stipend, Moderator and Locum expenses and some other joint costs. With the arrival of the new Minister a considerable amount of work was carried out to the Manse and the Minister's Relocation costs are a "one-off" expense.

During the vacancy the Manse was rented out and £8,239 received in rent (divided between the two churches). This money was reclaimed during the year from the Consolidated Fabric Fund. The adjustment to the costs incurred are shown below. In addition, the cost of some work to the church fabric and insurance were reclaimed from the Consolidated Fabric Fund. It should also be noted that final adjustments to the shared costs have still to be finalised between Fairlie and St Columba's church as discussions were still ongoing at the end of December. Any agreed adjustments will be included in next year's accounts, for example Fairlie's contribution to Church Secretary's costs and St Columba's contribution to Minister's relocation costs.

Expense	Cost Per accounts	Contribution from Consolidated Fabric Fund	Cost after adjustment made
Manse fabric	7,225	7,225	0
Council tax	3,496	609	2,887
Insurance	3,348	2,651	697
Church fabric	4,239	1,305	2,934
<b>Total received</b>		<b><u>11,790</u></b>	

**6. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

Payment was made from the General Fund of the Church for three Trustees in 2019 - £90 pulpit supply for the Reverend Alan Ward, £140 to Miss Helen Mitchell for organist cover and £3,496 Manse Council Tax for Rev Dr Graham McWilliams.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**7. 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 £27,585 and the maximum stipend (in the fifth and subsequent years of service) £33,899.

**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

**8. COLLECTIONS FOR THIRD PARTIES**

In addition to the General Income the following income from Special Collections was distributed during the year.

	2019	2018
	£	£
Christian Aid	1,051	1,290
Crossreach	227	475
Church of Scotland Eco Congregation	198	133
Church of Scotland HIV Project (Souper Sunday)	0	416
Crossreach South Beach House	0	732
Heartstart	0	76
Ayrshire Hospice	197	0
Toilet Twinning	25	
Iona Community	25	
Glasgow City Mission	383	
Borderline	383	0
	<u>2,489</u>	<u>3,122</u>

**FAIRLIE PARISH CHURCH OF SCOTLAND**  
**NOTES TO THE ACCOUNTS TO 31 DECEMBER 2019**

**APPENDIX**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>CAPITAL ACCOUNTS – FABRIC FUND</b>		
Credit Balances held at 31 December at cost	8,095	8,095
Market value of Balances at 31 Dec 2019	11,494	10,494
<b>REVENUE ACCOUNT – FABRIC FUND</b>		
Credit Balance at 31 December 2019	2,611	12,728