

The Church of Scotland
Aberdour Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No:342006

Charity No: SC 007197

Receipts and Payments

Year ended 31 December, 2021.

Reference and Administrative Information

Charity Name: Aberdour Parish Church
Charity Registration Number: SC 007197
Congregation Reference No: 342006

Contact Address: Mrs Sheila B. Duguid
6 Elphin Street
New Aberdour
Fraserburgh, AB43 6LH

The contact address shown should be the same as that held by OSCR

Trustees

List all trustees who served at any time during the year up to the date of signing the accounts.

List Kirk Session members separately from Congregational Board members.

Where a Kirk session member is also a Board member then that person need only be listed once.

Kirk Session

Ruth Mackenzie
Graeme Bruce
Duncan Chapman
Bryan Coull
Gordon Duguid
Margaret Grant
Ruth Reekie
Sheila Thomson

Congregational Board

Janet Drydson
Wilma Coull
Sheila Duguid
Mary Merry
Jane Smith
Irene Stephen
Gail Wheelhouse

Principal Office-bearers

Minister: Vacant Charge

Interim Moderator: Miss Ruth Mackenzie

Session Clerk: Heather Gibson

Clerk to the Board: Heather Gibson/Gail Wheelhouse

Church Treasurer: Sheila Duguid

Independent Examiner

Mrs Lesley Paterson

38 Main Street, New Byth, Aberdeenshire, AB53 5XD

Bankers

Royal Bank of Scotland,
Fraserburgh Branch, Seaforth Street, Fraserburgh, AB43 5BB

Trustees' Annual Report

Year ended 31 December 2021

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)).

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Minister/Interim Moderator and meets approximately five to six times in a year. As we are a small congregation the Congregational Board acts as our Finance and Property Committees. The Kirk Session which meets approximately six times a year is responsible for spiritual affairs within the church.

Objectives and Activities

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

Due to the Coronavirus Pandemic the church was closed until 2 May. As in 2020 none of the fundraising events or special services were able to take place.

Trustees' Annual Report (cont)
Year ended 31 December 2021

Achievements and Performance

Due to the Coronavirus Pandemic the church was closed until 2 May. None of the fundraising events or special services were able to take place due to the Pandemic.

Financial Review

The principal sources of income are Gift Aid, Quarterly Collections and Free Will Offerings.

Reserves Policy

The policy is to hold approximately four months work of expenditure in the General Fund to be used to cover regular monetary commitments such as Buildings and Public Liability Insurance costs, Heating and Lighting, etc. Money in the Fabric and Reserve Fund is used as working capital to meet any immediate financial outlays likely to arise e.g building maintenance costs.

The Revenue Account held in deposit with the General Trustees in Edinburgh can be accessed if need be. This fund however, is left to generate a small amount of interest which is used to meet ongoing maintenance costs.

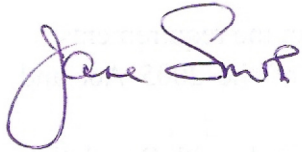
Trustees' Annual Report (cont)

Year ended 31 December 2021

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



Signed:
Session Clerk

Date 2/2/22

Independent Examiner's Report to the Trustees of Aberdour Parish Church

I report on the accounts of the charity for the year ended 31 December, 2021 which are set out on pages 6 to 10.

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 requirements 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

Independent examiner's statement

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

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, 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Lesley Paterson*

Lesley Paterson
38 Main Street
New Byth
Aberdeenshire
AB53 5XD

Date 24/2/22.

Aberdour Parish Church
Receipts and Payments Account
Year ended 31 December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<u>Receipts</u>	Note				
Donations	3	7300	361	7661	6927
Legacies					
Activities for Generating Funds		525		525	155
Bank & Deposit interest		45	1	46	51
Investment income					
		<u>7870</u>	<u>362</u>	<u>8232</u>	<u>7133</u>
Rental of premises					
Sale of assets - Investment		0	0	0	0
Refund from C of S Ministry & Mission		0		0	0
Refund of VAT from Listed Places of Worship		0		0	3555
Refund of Pulpit Supply & Travel Exps.		1686		1686	654
Other Receipts		0		0	0
Grants Received		0		0	0
National Giving (For Curch Gable Repair)		159		159	0
<u>Total Receipts</u>		<u>9715</u>	<u>362</u>	<u>10077</u>	<u>11342</u>
<u>Payments</u>	4				
Costs of generating funds		58		58	57
Charitable activities		8656	1319	9975	27704
Governance costs					
Purchase of Investments					
<u>Total Payments</u>		<u>8714</u>	<u>1319</u>	<u>10033</u>	<u>27761</u>
Excess of Receipts over Payments for the year before transfers		1001	-957	44	-16418
Transfers					
Excess of Receipts over Payments for the year		<u>1001</u>	<u>-957</u>	<u>44</u>	<u>-16418</u>

Aberdour Parish Church
Statement of Balances
At 31 December 2021

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2021	2021	2021	2020
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	15067	8099	23166	39585
Movement in year:				
Excess of Receipts over Payments for the year	1001	-957	44	-16418
Bank & deposit balances carried forward	<u>16068</u>	<u>7142</u>	<u>23210</u>	<u>23167</u>
<u>Investments at market value</u>			0	0
<u>Assets</u>				
Gift Aid Receivable	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
<u>Liabilities</u>				
Cost of repair not yet billed	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>

The accounts were approved by the Kirk Session and Financial Board on .

For and on behalf of the Kirk Session and Financial Board on .

Signed: 

Heather Gibson

Signed: 

Sheila B Duguid

Date: 2/2/22

Aberdour Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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.

2. Movements in Funds

	At 1 Jan 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
<u>Unrestricted funds</u>					
General Fund	5073	9334	7200	-3000	4207
Fabric & Reserve Fund	6585	196	0	3000	9781
Chapman Trust	832	6	0	0	838
Nurse Bruce Bequest	1367	0	1367	0	0
Aberdour Guild	891	176	147	0	920
Sunday School Account	265	2	0	0	267
Childrens Xmas Treat Fund	54	1	0	0	55
	<u>15067</u>	<u>9715</u>	<u>8714</u>	<u>0</u>	<u>16068</u>
<u>Restricted funds</u>					
Bruce Bequest & Burnett Fund	3828	361	441	0	3748
Findlater Trust	164	1	0	0	165
Sutherland Mission Fund for Church Purposes	4107	0	878	0	3229
	<u>8099</u>	<u>362</u>	<u>1319</u>	<u>0</u>	<u>7142</u>
<u>Endowment funds</u>					
<u>Total funds</u>	<u>23166</u>	<u>10077</u>	<u>10033</u>	<u>0</u>	<u>23210</u>

Purposes of Designated Funds

General Fund: The Trustees have set aside for the general running of the church.

Fabric & Reserve Fund: The Trustees have set aside funds for the maintenance of the Church property and to supplement the General Fund.

Chapman Trust: The Trustees have set aside funds for church purposes.

Nurse Bruce Bequest: The Trustees have set aside funds for church purposes.

Aberdour Guild: This fund is set aside for funds for church purposes.

Sunday School Account: This fund is frozen in the hope of the Sunday School resuming at a future date.

Childrens Xmas Treat Fund: This fund is used to give the children a small treat at Christmas time.

Purposes of Restricted Funds

Bruce Bequest & Burnett Fund: This is a fund to distribute to the needy of the parish.

Findlater Trust: This fund is used for the upkeep of St Drostan's Well at Aberdour Beach.

Sutherland Mission Fund for Church Purposes: This fund is for church purposes in Aberdour Church.

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	2092		2092	1506
Gift Aid Donations	2892		2892	3038
Tax Recovered on Gift Aid Donations	1252		1252	1345
Ordinary Offerings (Open Plate)	843		843	216
Other Offerings, Donations etc	221	361	582	822
	<u>7300</u>	<u>361</u>	<u>7661</u>	<u>6927</u>
4. Analysis of Payments				
Costs of generating funds				
Investment Managers' fees				
Offering envelopes	58		58	57
	<u>58</u>		<u>58</u>	<u>57</u>
Charitable activities				
Ministries & Mission allocation	1141		1141	1234
Presbytery dues	145		145	151
Minister's Phone	0		0	0
Minister's Travel Expenses	0		0	0
Pulpit Supply's Travel expenses	736		736	276
Ministerial Assistance	0		0	0
Pulpit supply	2880		2880	1050
Other staffing costs	0		0	360
Fabric repairs & maintenance	0		0	0
Fire Extinguisher Check	0		0	0
Manse Mutual expenses	12		12	12
Heat and light	214		214	679
Insurance	1631		1631	1600
PAT Testing	55		55	0
Cost of Extension to Church	0		0	21328
Organ & music (CCLI)	128		128	203
Printing, stationery and postage	30		30	0
TV Screens	1367	878	2245	0
Scholarship Appeal - Malawi	0		0	0
Web Address & Hosting	57		57	79
Other expenses	113	441	554	600
Guild expenses	147		147	132
	<u>8656</u>	<u>1319</u>	<u>9975</u>	<u>27704</u>
Governance costs				
Independent examiner's fees				
Other payments				
Purchase of assets				
Purchase of investments				
	<u></u>	<u></u>	<u></u>	<u></u>

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28700 and the maximum stipend (in 5th and subsequent years of service) £35269.

	2021 £	2020 £
6. Collections for Third Parties		
Earl Haig Fund Scotland	85	56

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2021 £	2020 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	20985	20985
Market Value of Balances at 31 December	31103	29417
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	16710	15627
<u>TEMPORARY ACCOUNT</u>		
Balance at 31 December	0	0

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.
2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.
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