

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, 2023.**

## 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  
Ruth Reekie  
Jane Smith  
Sheila Thomson

#### Congregational Board

Janet Brydson  
Wilma Coull  
Sheila Duguid  
Mary Merry  
Irene Stephen

### Principal Office-bearers

Minister: Vacant Charge  
Interim Moderator: Miss Ruth Mackenzie  
Session Clerk: Jane Smith  
Clerk to the Board: Jane Smith  
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 2023

### 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.

*In addition to regular Sunday worship we hold occasional evening and family services e.g. Harvest and Easter. At Christmas time we have a Carols Round the Christmas Tree in the village which includes the Salvation Army Band followed by a Church service. In 2023 we had collections for the Turkey Syria Earthquake Appeal, Christian Aid and the RNLI which were extremely well supported. The Guild is very supportive of the church and the dedication service is held in the church every year at the start of the session.*

## Trustees' Annual Report (cont)

Year ended 31 December 2023

### Achievements and Performance

*We have a small singing group within the congregation who take part in various services throughout the year and have been asked to entertain at other churches in the area. A Worship Group was formed in 2022 and they have taken one service per month through the year also members of the congregation are willing to do the readings on Sundays.*

### Financial Review

*The principal sources of income are Gift Aid 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.

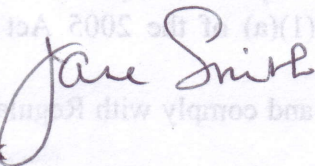
Trustees' Annual Report (cont)  
Year ended 31 December 2023

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 ..... 30/11/24 .....

Signed:  
Lesley Paterson  
38 Main Street  
New Byth  
Aberdeenshire  
AB53 5XD

Date 21-2-24



Aberdour Parish Church

SC 007197

## 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, 2023 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 21-2-24

Aberdour Parish Church  
Receipts and Payments Account  
Year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>	<b>Note</b>				
Donations	<b>3</b>	7527	265	7792	8775
Legacies					
Activities for Generating Funds		895		895	814
Bank & Deposit interest		5	0	5	1
Investment income					
		<u>8427</u>	<u>265</u>	<u>8692</u>	<u>9590</u>
Rental of premises					
Sale of assets - Investment		0	0	0	0
Turkey Syria Earthquake appeal		751		751	1441
Christian Aid & RNLI		226		226	480
Refund of Pulpit Supply & Travel Exps.		2584		2584	2115
Other Receipts		217	582	799	36
Grants Received		2000	10000	12000	0
Listed Places of Worship VAT refund		0	5200	5200	0
Transfer from Consolidated Fabric Fund		19100		19100	
<b>Total Receipts</b>		<u><u>33305</u></u>	<u><u>16047</u></u>	<u><u>49352</u></u>	<u><u>13662</u></u>
<b>Payments</b>	<b>4</b>				
Costs of generating funds		76		76	67
Charitable activities		41462	392	41854	14199
Governance costs					
Purchase of Investments					
<b>Total Payments</b>		<u><u>41538</u></u>	<u><u>392</u></u>	<u><u>41930</u></u>	<u><u>14266</u></u>
Excess of Receipts over Payments for the year before transfers		-8233	15655	7422	-604
Transfers				0	
Excess of Receipts over Payments for the year		<u><u>-8233</u></u>	<u><u>15655</u></u>	<u><u>7422</u></u>	<u><u>-604</u></u>



**Aberdour Parish Church**  
**Statement of Balances**  
**At 31 December 2023**

	Unrestricted Funds 2023 Note      £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Bank &amp; Deposit Balances</b>				
Bank & deposit balances brought forward	15877	6729	22606	23210
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	-8233	15655	7422	-604
Bank & deposit balances carried forward	7644	22384	30028	22606

<b>Investments at market value</b>	0	0	0	0
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**Assets**

Gift Aid Receivable	Nil	Nil	Nil	Nil
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**Liabilities**

Cost of repair not yet billed	Nil	Nil	Nil	Nil
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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: *Jane Smith*      Jane Smith

Signed: *Sheila B Duguid*      Sheila B Duguid

Date: 30/1/24





	Unrestricted Funds 2023 £	Restricted Funds 2023 £		Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	2006			2006	2090
Gift Aid Donations	1726			1726	3037
Tax Recovered on Gift Aid Donations	1814			1814	1576
Ordinary Offerings (Open Plate)	1854			1854	1769
Other Offerings, Donations etc	127			127	303
	<u>7527</u>	<u>0</u>		<u>7527 0</u>	<u>8775</u>
<b>4. Analysis of Payments</b>					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes	76			76	67
	<u>76</u>			<u>76</u>	<u>67</u>
Charitable activities					
Ministries & Mission allocation	0			0	1043
Presbytery dues	142			142	142
Minister's Phone	0			0	0
Minister's Travel Expenses	0			0	0
Pulpit Supply's Travel expenses	975			975	995
Ministerial Assistance	0			0	0
Pulpit supply	4540			4540	3540
Other staffing costs	0			0	0
Fabric repairs & maintenance	31200			31200	1224
Fire Extinguisher Check	0			0	0
Manse Mutual expenses	12			12	11
Heat and light	396			396	2282
Insurance	1908			1908	1726
PAT Testing	50			50	55
Boiler Service	0			0	48
Organ & music (CCLI)	143			143	134
Printing, stationery and postage	38			38	50
TV Screens	0	0		0	0
Turkey Syria Earthquake Appeal	751			751	1441
Christian Aid & RNLI	226			226	480
Web Address & Hosting	72			72	93
Other expenses	132	392		524	617
Guild expenses	877			877	318
	<u>41462</u>	<u>392</u>		<u>41854</u>	<u>14199</u>
Governance costs					
Independent examiner's fees					
Other payments					
Purchase of assets					
Purchase of investments					

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 £30135 and the maximum stipend (in 5th and subsequent years of service) £37032.

	2023	2022
	£	£
6. Collections for Third Parties		
Earl Haig Fund Scotland	62	236

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION

#### BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2022
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	21531	20985
Market Value of Balances at 31 December	30032	28855
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	803	17929
<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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