

# St Andrew Cathedral Church: Aberdeen

Scotland · Charity number SC001058

## Details

|            |                                                           |
|------------|-----------------------------------------------------------|
| Status     | Active                                                    |
| Legal form | Unincorporated association                                |
| Part of    | General Synod Of The Scottish Episcopal Church (SC015962) |
| Registered | 1922-03-01                                                |
| Register   | <a href="#">View on the OSCR register</a>                 |

## Contact

|         |                                                                          |
|---------|--------------------------------------------------------------------------|
| Address | 28 King Street<br>Aberdeen<br>AB24 5AX                                   |
| Website | <a href="http://www.standrewsaberdeen.org">www.standrewsaberdeen.org</a> |

## Activities

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** St Andrews Cathedral is set up to offer regular services, support people in genuine need and educate your people in music and singing

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 2. Charitable status. The Charge is established for exclusively charitable purposes, primarily for the advancement of religion and to provide public benefit. (The expression 'charitable purposes' shall mean a charitable purposes as defined in section 7 of the Charities and Trustee Investment (Scotland) Act 2005 as amended from time to time ('the 2005 Act') which is also regarded as a charitable purpose in relation to the application of the Taxes Acts from time to time in force.)

## Geography

- **Main operating location:** Aberdeen
- **Geographical spread:** More than one local authority area in Scotland

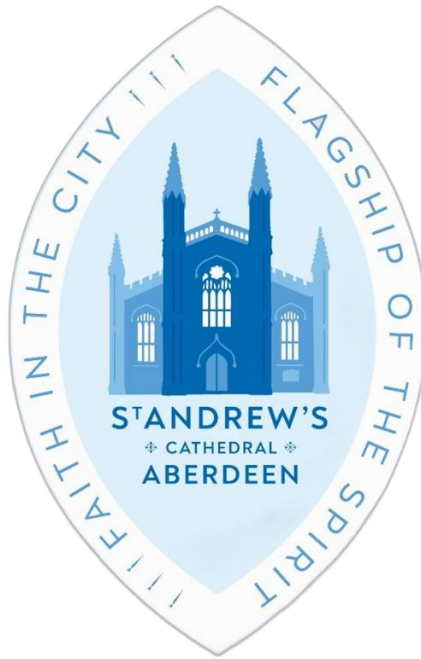
## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-09-30 | £179,599 | £158,208    | -      | 3         |
| 2024-09-30 | £168,639 | £157,084    | -      | 1         |
| 2023-09-30 | £162,039 | £113,488    | -      | 1         |
| 2022-09-30 | £120,979 | £124,002    | -      | 1         |
| 2021-09-30 | £121,419 | £148,616    | -      | 1         |
| 2020-09-30 | £132,952 | £163,282    | -      | 2         |

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# Accounts

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**ST ANDREW CATHEDRAL CHURCH: ABERDEEN**

**REGISTERED CHARITY NO SCOO1058**

**TRUSTEES' REPORT**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPT 2025**

# **ST ANDREW CATHEDRAL CHURCH: ABERDEEN**

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## **ST ANDREW CATHEDRAL CHURCH**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

|                               |                                                                                                    |                                           |
|-------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------|
| Trustees                      | The Very Revd Dr Isaac Poobalan                                                                    | (Rector & Provost)<br>(Chair)             |
| Lorna Anderson                |                                                                                                    | (Lay Representative)<br>(People's Warden) |
| Ajay Marrikanti               |                                                                                                    |                                           |
| Kathleen Priestley            |                                                                                                    | (Provost's Warden)                        |
| Lesley Milne                  |                                                                                                    |                                           |
| Revd John Walker              |                                                                                                    |                                           |
| Revd Professor David Atkinson |                                                                                                    |                                           |
| Very Revd Dr. Emsley Nimmo    |                                                                                                    |                                           |
| Victor Abugwu                 | (appointed November 2023)                                                                          |                                           |
| Nonso Ibenegbu                | (appointed November 2023)                                                                          |                                           |
| Robert Gray                   | (appointed November 2023)                                                                          |                                           |
| Sam Paul                      | (appointed August 2023)                                                                            |                                           |
| Ian Paton                     | (appointed Aug 2024)                                                                               | (Bishop)                                  |
| Stephen Nnaka                 | (appointed Nov 24)                                                                                 |                                           |
| Treasurer                     | Marianne Douglas                                                                                   |                                           |
| Secretary                     | Revd John Walker                                                                                   |                                           |
| Charity Number                | SC001058                                                                                           |                                           |
| Principal Address:            | 28 King Street,<br>Aberdeen,<br>AB24 5AX                                                           |                                           |
| Independent Examiners         | Aberdeen Council of Voluntary Organisations (ACVO TSI)<br>38 Castle Street<br>Aberdeen<br>AB11 5YU |                                           |

**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Trustees' Annual Report**

The Trustees present their annual report and financial statements of the charity for the year ended 30 September 2025.

**Objectives of the Charity and Principal Activity**

The charge as set out in the Constitution of the charity is established exclusively for charitable purposes, primarily for the advancement of religion and to provide public benefit.

**The main activities undertaken** are as follows:

1. The provision, maintenance and support of acts of public worship
2. Religious instruction and the study of religion
3. Instruction and training in Choral Music
4. Provision of support to Vulnerable Groups
5. Promotion of Culture & Heritage

And they are aligned to the **Five Marks of Mission** advocated by the Anglican Communion as follows:

The mission of the Church is the mission of Christ

1. To proclaim the Good News of the Kingdom
2. To teach, baptise and nurture new believers
3. To respond to human need by loving service
4. To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
5. To strive to safeguard the integrity of creation, and sustain and renew the life of the earth.

**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Structure, governance and management**

The St Andrew Cathedral Church (SC001058 - the Charge) is organised and managed in accordance with the Constitution. The Charge is the Cathedral Church of the United Diocese of Aberdeen and Orkney which is one of the seven dioceses of the Scottish Episcopal Church. The People, the Clergy and all officials are subject to the Canons of General Synod Of The Scottish Episcopal Church, (SC015962) and the Office of the Scottish Charity Regulator (OSCR).

The temporal affairs of the congregation are under the management of the Cathedral Trustees, consisting of six Cathedral Lay trustees elected by the constituent members at the AGM and two Diocesan trustees elected by the Diocesan Synod, the Lay Representative and the two Church Wardens, the Safeguarding Officer (SO), the Provost & Rector and the Bishop (SO, the Provost & Rector and the Bishop all ex officio). The trustees meet at least four times a year. They assess major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to such risks.

The Cathedral lay trustees are elected from the Constituent Members of the Congregation. Constituent members must be at least 16 years of age, who have been communicants for one year and within their capacity frequent public worship and be regular Communicants in the said Church and contributors to Charity funds. These conditions ensure that the trustees have a good working knowledge of the Charity and the needs of the Cathedral and the Congregation. The Trustees are made aware of their duties and responsibilities towards the Charity and its beneficiaries.

**Achievements and Performance**

A summary of the main achievements of the charity during the year is detailed below.

**Provision of Acts of Public Worship:**

- Worship on Sundays and Weekdays continued throughout the year 2024-2025 according to the authorised rites and patterns of worship of the Scottish Episcopal Church.
- Daily prayers are now offered in the Cathedral.
- Baptism, Marriage and Funeral services – including those authorised by schedule of the Registrar.



**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Religious instruction and study:**

- Provision of preparation of candidates for baptism/initiation and confirmation continued throughout the year.
- Provision of marriage preparation instruction and materials were made available to the couples united in Holy Matrimony.
- Appropriate nurture and religious instruction for children, young people and those seeking, are offered by the Rector and a colleague and through recruitment and training of volunteers.
- Study and instruction with regard to Christian scriptures for adults were offered through preaching, proprietary materials and programmes.
- Leading and providing opportunities for prayer, bible study and worship are offered according to the Liturgical Seasons.
- Measures were in place to the understanding of and acting upon the role of the church in the city and beyond to facilitate wellbeing for all people.

**Instruction and training in Choral Music:**

- The Trustees appointed Colin Stuart as the Director of Music in September 2025. Young people in higher education receive informal instruction and training in choral music through Choral Scholarship
- Up to 20 young people in education at local schools receive instruction in the theory of choral music, training, assessment and awards through Royal School of Church Music.

**Provision of support to vulnerable groups and ethnic minorities:**

- Vulnerable groups meet in the Cathedral on a weekly basis for Pastoral Care, support towards recovery from dependency and mental health issues.
- Cathedral continues to serve as a hub for New Scots, Refugees and Asylum Seekers and to diverse ethnic groups and the elderly.
- Cathedral provides regular training to volunteers, keeps a register of those with Disclosure Scotland for working with vulnerable groups.

**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Promotion of Culture and Heritage:**

- The Cathedral hosts visitors from the UK and abroad, especially from the USA, as a home of historic events both culturally and in religious pioneering projects.
- The architectural uniqueness provides for specialist visitors and historians seeking factual confirmation.
- In the said year, the Cathedral received Pilgrims from the USA as designated groups and from Cruise Ships.

**Trustee Activities October 2024 – September 2025**

The Board of Trustees of St Andrew Cathedral Church Aberdeen consists of four elected members of the congregation, two Wardens, one Diocesan Trustees, the Lay Representative, the Provost, the Secretary and the Treasurer.

The Board met seven times in the year from the AGM (November) 2024 to AGM (November) 2025.

Highlights from the Minutes of Trustees' meeting formed the Report to the AGM 2025.

**Pilgrimages**

In the said period, the Trustees hosted four groups of Pilgrims from the USA. The Pilgrimage included a light lunch and refreshments followed by a rest period. The pilgrims were given a tour of the history of St Andrew's, constituted formally in 1716, their movement from one Upper Room to the next, until the law allowed the refitting of the Upper Room of Bishop John Skinner's House in the Long Acre as St Andrews Chapel. They are given time to explore the Cathedral refitted for the purpose by John Comper, the Architect, between the two Wars and dedicated in June 1948. They then participate in the Seabury Mass set to the Ancient Liturgy used at the Consecration of Samuel Seabury in 1784.

**Exhibition**

There are two photographic Exhibitions of the History of St Andrews and the Life of the Cathedral today.

**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Silver City Heritage and Place Programme**

The Cathedral continues to engage proactively with the Silver City Heritage & Place Programme, a major heritage-led regeneration initiative focused on the historic eastern city centre. The programme, funded by Aberdeen City Council, Historic Environment Scotland, and the National Lottery Heritage Fund, aims to restore key historic buildings, enhance public spaces, and revitalise the lanes and approaches surrounding King Street and the Castlegate. As St Andrew's Cathedral and Seabury Court sit within this area, the initiative presents significant opportunities for improved public realm, enhanced visibility, and potential access to conservation funding. Engagement with programme officers has already begun, positioning the Cathedral to benefit from future phases of investment and to contribute meaningfully to the cultural and civic renewal of the city.

**Plans for the future**

- In addition to the developments set out above, the Trustees are committed to following up on the strategic plans set out at their Away Day.
- The Trustees are committed to strengthening revenue streams.
- Raise funds to maintain and improve our facilities which enable cultural activities and offer support to vulnerable groups.
- To continue to develop our work with growing number of young people.
- To provide more social activities to improve the wellbeing of elderly members of the community.
- To reduce the risk of Dementia among the elderly through stimulating activities.
- To value, celebrate and encourage the rich diversity of the Cathedral community through social events and music.
- To support local charities to improve the wellbeing of the local community
- To work in partnership with the General Synod Of The Scottish Episcopal Church, SC015962 towards Net Zero Action Plan

**ST ANDREW CATHEDRAL CHURCH**  
**TRUSTEES ANNUAL REPORT (continued)**  
**YEAR ENDED 30 SEPTEMBER 2025**

**Financial Review**

Receipts were £179,599 (2024 £159,110) Payments were £158,208 (2024 £141,496). The surplus reported was £21,351 (2024 £17,614 surplus).

The amount of funds restricted at the year-end amounted to £219,842 (2024 £251,384). The amount of unrestricted and designated funds as at 30<sup>th</sup> September 2025 £353,905 (2024 £365,526).

The core funding of the charitable objectives is through weekly collections and the scheme of regular and planned giving by members of the congregation.

The Trustees continue to seek to maximise Gift Aid from HMRC by reclaiming tax. From time to time our funds benefit from the generosity of those who have made bequests in favour of the Cathedral. The funds continue to be applied in the conducting of the activities of the charity and the details are set out in the financial statements with the report. Budgeting is employed by the trustees as part of monitoring finances and annual financial planning.

**Policy on Reserves**

Reserves have been used in recent times to enable significant capital repair and replacement projects identified by the charity. At the time of this report, the Trustees consider the reserves to be appropriate to allow them to respond to planning needs for the future and those needs arising for prompt recourse to fulfilling the aims of the charity.



The Very Revd Dr Isaac Poobalan (Chair)

Date: 15 June 2025

# **ST ANDREW CATHEDRAL CHURCH**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE MEMBERS OF ST ANDREW CATHEDRAL CHURCH**

I report on the accounts of the charity for the year ended 30<sup>th</sup> September 2025 which are set out on pages 11 to 17.

#### **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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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**

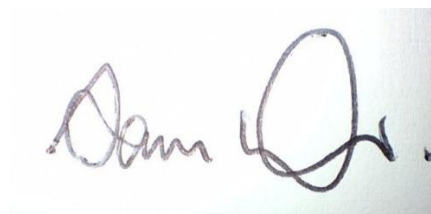
In the course of my examination, no matter has come to my attention:

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 8 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.

A handwritten signature in blue ink, appearing to read 'Sam Walker', is written over a light blue grid background.

Samuel Stephen Walker FCMA (Independent Examiner)  
For and on behalf of ACVO (TSI)  
Aberdeen, 12 June 2025

**ST ANDREW CATHEDRAL CHURCH**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

| RECEIPTS                                             | Note | Unrestricted<br>Funds<br>2025 | Restricted<br>Funds<br>2025 | Total<br>2025         | Total<br>2024         |
|------------------------------------------------------|------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| Congregational and Voluntary                         | 1    | 103,702                       | -                           | 103,702               | 63,582                |
| Special Collections (for Charities, etc)             |      | -                             | -                           | -                     | -                     |
| Income for major capital projects                    | 2    | -                             | 3,008                       | 3,008                 | 2,559                 |
| Investment Income                                    | 3    | 484                           | -                           | 484                   | -                     |
| Property Revenue                                     | 4    | 37,105                        | -                           | 37,105                | 32,942                |
| Sundry Income                                        | 5    | 17,260                        | -                           | 17,260                | 60,027                |
|                                                      |      | 158,551                       | 3,008                       | 161,559               | 159,110               |
| Grants received                                      | 6    | -                             | 18,000                      | 18,000                | -                     |
| <b><u>Total receipts</u></b>                         |      | <b><u>158,551</u></b>         | <b><u>21,008</u></b>        | <b><u>179,559</u></b> | <b><u>159,110</u></b> |
| <b>PAYMENTS</b>                                      |      |                               |                             |                       |                       |
| Salaries and Scholarships                            | 7    | 38,441                        | -                           | 38,441                | 45,888                |
| Property Expenses                                    | 8    | 34,785                        | 52,550                      | 87,336                | 55,081                |
| Liturgical Operations                                | 9    | 8,562                         | -                           | 8,562                 | 1,961                 |
| Office and Functional support expenses               | 10   | 8,105                         | -                           | 8,105                 | 5,558                 |
|                                                      |      | 89,894                        | 52,550                      | 142,445               | 108,488               |
| Quota                                                | 11   | 7,824                         | -                           | 7,824                 | 6,190                 |
| Professional services                                | 12   | 7,885                         |                             | 7,885                 | 26,710                |
| Exceptional Items                                    | 13   | 55                            |                             | 55                    | 108                   |
| <b><u>Total payments</u></b>                         |      | <b><u>105,658</u></b>         | <b><u>52,550</u></b>        | <b><u>158,208</u></b> | <b><u>141,496</u></b> |
| <b>Excess of Receipts over Payments for the year</b> |      | <b><u>52,893</u></b>          | <b><u>(31,542)</u></b>      | <b><u>21,351</u></b>  | <b><u>17,614</u></b>  |

| <b>Cash at bank</b>                       | <b>Total<br/>2025</b>       | <b>Total<br/>2024</b> |
|-------------------------------------------|-----------------------------|-----------------------|
| General Account                           | 70,835                      | 103,022               |
| Development Account                       | 16,334                      | 13,425                |
| CAF Account xxxxx226                      | 50,584                      | -                     |
| CAF Account xxxxx424                      | 45                          | -                     |
| <b>Total</b>                              | <b><u>137,798</u></b>       | <b><u>116,447</u></b> |
| <b>Cash inflow/(outflow) for the year</b> | <b><u><u>21,351</u></u></b> |                       |

**ST ANDREW CATHEDRAL CHURCH**  
**STATEMENT OF BALANCES**

**At 30th September 2025**

|                                 | <b>Unrestricted</b> | <b>Designated</b> | <b>Restricted</b> | <b>Total<br/>2025</b> |
|---------------------------------|---------------------|-------------------|-------------------|-----------------------|
| <b>Fixed Assets</b>             |                     |                   |                   |                       |
| <b>Heritable Properties</b>     |                     |                   |                   |                       |
| Opening Balances                |                     | 500,463           |                   | 500,463               |
| Additions                       |                     | 0                 |                   | 0                     |
| Disposals                       |                     | 0                 |                   | 0                     |
| Notional depreciation           |                     | (64,414)          |                   | (64,414)              |
|                                 |                     | 436,049           |                   | <b>436,049</b>        |
| <b>Cash at bank/in hand</b>     |                     |                   |                   |                       |
| Opening Balances                | 116,347             |                   |                   | 116,347               |
| Surplus/(deficit) for year      | 21,351              |                   |                   | 21,351                |
| <b>Closing balance</b>          | <b>137,698</b>      |                   |                   | <b>137,698</b>        |
| <b>TOTAL ASSETS</b>             | <b>137,698</b>      | <b>436,049</b>    | <b>0</b>          | <b>573,747</b>        |
| <b>Fund balances</b>            |                     |                   |                   |                       |
| At beginning of year            | 365,526             |                   | 251,384           | <b>616,910</b>        |
| Cash surplus/(deficit) for year | 52,893              |                   | (31,542)          | 21,351                |
| Movement in non-cash balances   | (100)               | (64,414)          |                   | (64,514)              |
| <b>At end of year</b>           | <b>418,319</b>      | <b>(64,414)</b>   | <b>219,842</b>    | <b>573,747</b>        |

The financial statements were authorised for issue and approved by the Board on 12 June 2026.

The Very Revd Dr Isaac Poobalan (Chair)  
Date: 15 June 2026



**ST ANDREW CATHEDRAL CHURCH:**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

|          |                                                              |                |
|----------|--------------------------------------------------------------|----------------|
| <b>1</b> | <b>CONGREGATIONAL AND VOLUNTARY INCOME</b>                   |                |
|          | General Collections, Open Plate, etc.                        | 41,643         |
|          | Freewill Offerings (Envelopes, (Bank Credit)                 | 30,304         |
|          | Robert Gordon Receipts                                       | 10,747         |
|          | Gift Aid Rebates (General account, Development account)      | 8,439          |
|          | Donations, Gift Days                                         | 11,768         |
|          | Special events, Services                                     | 50             |
|          | Miscellaneous fund raising                                   | 750            |
|          |                                                              | <b>103,702</b> |
| <b>2</b> | <b>DONATIONS INCOME FOR NAMED PROJECTS (protected funds)</b> |                |
|          | Development Account Receipts                                 | 3,008          |
|          |                                                              | <b>3,008</b>   |
| <b>3</b> | <b>INVESTMENT INCOME</b>                                     |                |
|          | Interest received (banks etc)                                | 484            |
|          |                                                              | <b>484</b>     |
| <b>4</b> | <b>PROPERTY REVENUE (source. e.g. hall)</b>                  |                |
|          | Rents Received: Old School House                             | 14,847         |
|          | Contributions received towards Costs                         | 2,320          |
|          | Rents Received: Seabury House Studio                         | 8,838          |
|          | Letting Income received: John Skinner Centre (Hall)          | 11,100         |
|          |                                                              | <b>37,105</b>  |
| <b>5</b> | <b>SUNDRY INCOME (Specify source)</b>                        |                |
|          | Insurance Claims                                             | 17,260         |
|          |                                                              | <b>17,260</b>  |
| <b>6</b> | <b>GRANTS RECEIVED (specify source and purpose)</b>          |                |
|          | National Churches Trust                                      | 18,000         |
|          |                                                              | <b>18,000</b>  |

## **7 SALARIES AND SCHOLARSHIPS**

|                                |               |
|--------------------------------|---------------|
| Stipend (Net)                  | 27,942        |
| Cathedral Administrator (Net)  | 550           |
| PAYE & NIC deductions for HMRC | 6,035         |
| SEC Pension Contributions      | 3,914         |
|                                | <b>38,441</b> |

In the financial year to September 25, The Very Rev Dr. I M Poobalan was paid £27,942 (2024 £32,391). He also received pension contributions £3,914 (2024 £10,430). None of the Trustees, nor anyone connected with them, was reimbursed expenses or has expenses paid on their behalf. The Rector is eligible to claim expenses as per the Constitution. However, he chose not to claim for the period of the Report.

## **8 PROPERTY EXPENSES**

|                                            |               |
|--------------------------------------------|---------------|
| Insurance Premiums - Cathedral Estate      | 22,632        |
| Business Rates/Council Tax - Seabury House | 3,414         |
| Routine repairs and renewals - Cathedral   | 52,550        |
| Heating/Lighting - Cathedral               | 7,589         |
| Refuse/Cleaning                            | 668           |
| Other - Old Schoolhouse                    | 483           |
|                                            | <b>87,336</b> |

## **9 LITURGICAL OPERATIONS**

|                         |              |
|-------------------------|--------------|
| Music and Choir         | 6,668        |
| Sacristy expenses       | 1,556        |
| Young People's Ministry | 339          |
|                         | <b>8,562</b> |

## **10 OFFICE AND FUNCTIONAL SUPPORT EXPENSES**

|                                  |              |
|----------------------------------|--------------|
| Printing, stationery and postage | 406          |
| Telephone and Internet           | 7,113        |
| Catering/Gift shop               | 587          |
|                                  | <b>8,105</b> |

## **11 PROFESSIONAL SERVICES**

|                               |              |
|-------------------------------|--------------|
| Accountancy services          | 310          |
| Audit/Independent Examination | 1,901        |
| Architect Services            | 4,920        |
| Misc                          | 754          |
|                               | <u>7,885</u> |

## **12 EXCEPTIONAL ITEMS**

|                                          |           |
|------------------------------------------|-----------|
| Bank charges, Worldpay fees, PayPal fees | 55        |
|                                          | <u>55</u> |

## **13 CHARITY INFORMATION**

St. Andrew Cathedral Church is an unincorporated charity. The principal office is St. Andrew's Cathedral, 28 King Street, Aberdeen, AB24 5AX

## **14 BASIS OF PREPARATION**

The financial statements have been prepared on a receipts and payments basis.

The financial statements are prepared in sterling which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

## **15 GOING CONCERN**

The Charity has adequate resources and is well placed to manage future risks. The Charity's planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The financial statements have therefore been prepared on the basis that the Charity is a going concern.

## **16 FIXED ASSETS (NOTIONAL DEPRECIATION)**

Tangible Fixed Assets are notionally capitalised at cost and are depreciated by the straight-line method over their anticipated useful lives at the following annual rates:

|                                   |                         |
|-----------------------------------|-------------------------|
| Property Improvements             | 2% to 10% straight line |
| Equipment, Furniture and Fittings | 33% Straight Line       |

## **17 PENSIONS**

The charity operates a defined contribution scheme. Contributions are charged to the Receipts and Payments Account as they become payable.

## **18 ACCUMULATED FUNDS**

Unrestricted funds include incoming resources receivable or generated for the objectives of the charity without future specified purpose and are available as general funds. These funds can be used in accordance with the charitable objectives and at the discretion of the Trustees.

## **19 TAXATION**

The company is recognised by HM Revenue & Customs as a charity and, as a consequence of the tax reliefs available in relations to the current year, income is not liable to taxation.

The charity is not registered for VAT and expenditure includes VAT where appropriate