

# Mannofield Church of Scotland, Aberdeen

Scotland · Charity number SC001680

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1935-02-18
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	The Church Office Mannofield Church Great Western Road Aberdeen AB10 6UZ
Website	<a href="http://www.mannofieldchurch.org.uk">www.mannofieldchurch.org.uk</a>

## Activities

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

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

**What the charity does:** The Church of Scotland 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. Services of worship are scheduled in Mannofield Church every Sunday at 10.00 am and on a Wednesday at 10.30 am. These services provide the opportunity for people to gather in fellowship, cultivate supportive relationships and encourage the development of personal faith. These services are also available online. We continue to provide different worship options and continue to be a pastoral presence in the local community. Mannofield Church supports local food banks to which members give generously. Our onsite cafe (Cafe Connect) contributes hugely to the life, outreach and variety of what we offer and to our engagement with the community.

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

**Objectives:** the advancement of religion

## Geography

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- **Main operating location:** Aberdeen
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£259,561	£259,603	-	3
2024-12-31	£312,483	£235,039	-	3
2023-12-31	£221,090	£287,704	-	3
2022-12-31	£285,611	£269,074	-	4
2021-12-31	£374,094	£220,648	-	3

**Mannofield Church of Scotland, Aberdeen**

Scotland - Charity number SC001680

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
MANNOFIELD CHURCH**

**MANNOFIELD CHURCH**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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## **MANNOFIELD CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

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The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition, and Presbyterian in policy. 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 also co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

At Mannofield, services of worship are held every Sunday at 10.00am, providing opportunities for fellowship, supportive relationships, and the development of personal faith. On most Sundays, over 100 people attend in person. Despite the wider challenges of declining numbers of young people in worship nationally, we continue to offer Young Church, with a small but enthusiastic group attending each week. Online worship typically receives 70-100 views weekly, meaning our combined worshipping community remains strong.

A weekly Wednesday service is held at 10.30am and broadcast online. This service attracts around 20 people in person, with additional online participation.

We seek that worship becomes a springboard for "living faith," expressed in our corporate support of the community and in the daily lives of individuals who carry their faith into action.

Although we continue as a single Parish Church, our shared work within the Parish Grouping remains a vital witness across our communities. Mannofield Church can be proud of its continued efforts to serve the parish, now including Garthdee. Our pastoral presence is increasingly recognised and appreciated, particularly by those engaged in community work.

#### **ACHIEVEMENTS AND PERFORMANCE**

Mannofield is a large congregation of over 650 members. In recent years, it has been encouraging to welcome new faces into worship and church activities. Many speak of the warm welcome and friendliness of our faith family. A significant proportion of members regularly attend services and participate in congregational life. The age demographic at Sunday worship is noticeably younger than that of many comparable local congregations.

Our activities cater for a wide range of ages and interests. We are fortunate to partner midweek with the Boys' Brigade and Brownie/Guide sections.

Worship style varies according to the nature of the service. Our aim is that worship offers stimulus, challenge, and comfort, and that all people—regardless of outlook—find Mannofield a caring and restful spiritual home.

A wide range of activities supports congregational life across generations. The Midweek Service regularly incorporates a café style format. We have three Life Groups meeting most weeks, a weekly Bible Study, a weekly Prayer Group, and an Alpha Course in the winter.

Through our warm welcome to worship, our teaching, our pastoral care, our activities, and granting use of our premises for the activities of partner organisations, we continue to make significant progress toward fulfilling the mission we are given responsibility for. In addition, Café Connect contributes significantly to the life, outreach, and variety of what we offer, and to our engagement with the community. By opening our doors in this way, we believe we are breaking down barriers and offering the local community a place of welcome and fellowship.

## MANNOFIELD CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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#### FINANCIAL REVIEW

In terms of financial highlights in 2025, Mannofield Church delivered

Unrestricted including designated funds

- Income £233,231 (2024 £278,496)
- Expenditure £224,034 (2024 £210,060)

Restricted funds

- Income £26,330 (2024 £33,987)
- Expenditure £35,569 (2024 £24,977)

Total income of £259,561 is lower than 2024 (£312,483); which is principally due to lower offerings received of £102,974 compared with £138,770 in 2024. Also:

- Legacies decreased by £27,330 from £36,334 in 2024 to £9,004.
- Income from "Use of Premises" increased from £26,410 to £54,804.
- Café Connect contributions slightly offset this by decreasing to £9,930 from £16,821.
- Donations received reduced to £9,385 from £25,946.

Total expenditure was £259,603 an increase of £24,566 or 10% from 2024 expenditure of £235,037. Donations paid were £27,254 (2024 £5,559) and increased by £21,695.

Net expenditure before gain on investments was £42 compared to net income of £77,446 in 2024.

Net surplus, after an increase in the value of financial instruments for 2025 of £10,444 (2024 gain of £3,165) was £10,402 compared with £80,611.

As a congregation we are not complacent and will continue to seek ways of increasing income and reducing costs.

Mannofield will continue to be pro-active in aiming to maximise Gift Aid income. Tight control of expenditure will be maintained.

A number of retiring collections were made in 2025 (see note 16) and we are pleased to note a total of £2,473 was collected for various causes, all of which were distributed to the causes. Church organisations also contribute to the wider work of the Church both locally and internationally.

#### Reserves

At the year end the Church held unrestricted funds, excluding funds held in relation to asset revaluation, of £530,711 (2024 £521,812) which represents more than twelve months' worth of regular expenditure, at 2025 levels.

Mannofield Church also held restricted funds of £32,952 at 31st December 2025 (2024 £41,893).

#### FUTURE PLANS

Looking ahead, we are excited to journey towards our 150th Anniversary in 2031. The Kirk Session has embarked on a five year Mission Plan to revitalise our congregational life, with a particular emphasis on mission-growing faith and growing the reach of faith.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is administered in accordance with the terms of the Unitary Constitution.

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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session have oversight over all areas of church life.

Certain responsibilities are delegated to Committees, including the Finance Committee and the Fabric Committee, as appropriate. The Kirk Session is also responsible for the spiritual affairs within the church.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
SC001680

## MANNOFIELD CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

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#### Principal address

Great Western Road  
ABERDEEN  
AB10 6UZ

#### Trustees

The list of Kirk Session members who served as Trustees during 2025 can be found at Note 17.

#### Independent Examiner

Graham W Thomson  
Bain Henry Reid  
Chartered Accountants  
4 West Craibstone Street  
Bon-Accord Square  
ABERDEEN  
AB11 6YL

CoS Congregational Number: 311856

#### Principal Office Bearers

Minister Rev Keith T Blackwood  
Session Clerk Mr Robert Anderson  
Fabric Convenor Mr Alexander McKenzie  
Finance Convenor Mr Roderick McColl  
Treasurer Mrs June Rae  
Gift Aid Convenor Mr Alan Reid

#### Bankers

Virgin Money, Queen's Cross Branch, Aberdeen  
TSB Bank plc, St Nicholas Branch, Aberdeen

#### Website

Further details regarding the church and its activities can be accessed at [www.mannofieldchurch.org.uk](http://www.mannofieldchurch.org.uk)

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**MANNOFIELD CHURCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Approved by order of the board of trustees on 24 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Robert Anderson', with a long horizontal flourish extending to the right.

R Anderson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MANNOFIELD CHURCH**

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I report on the accounts for the year ended 31 December 2025 set out on pages six to nineteen.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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.

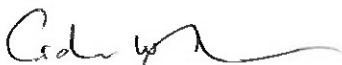
**Independent examiner's statement**

In connection with 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 to 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.



Graham W Thomson  
The Institute of Chartered Accountants of Scotland

Bain Henry Reid  
Chartered Accountants  
4 West Craibstone Street  
Bon-Accord Square  
ABERDEEN  
AB11 6YL

Date: ..... 26<sup>th</sup> MARCH 2026 .....

**MANNOFIELD CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	154,589	26,235	180,824	262,077
<b>Charitable activities</b>	5				
Church activities		1,925	-	1,925	2,000
Other trading activities	3	54,804	-	54,804	26,410
Investment income	4	21,913	95	22,008	21,996
<b>Total</b>		<u>233,231</u>	<u>26,330</u>	<u>259,561</u>	<u>312,483</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities		<u>224,034</u>	<u>35,569</u>	<u>259,603</u>	<u>235,037</u>
Net gains on investments		<u>10,444</u>	<u>-</u>	<u>10,444</u>	<u>3,165</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>19,641</u>	<u>(9,239)</u>	<u>10,402</u>	<u>80,611</u>
<b>Transfers between funds</b>	13	<u>(298)</u>	<u>298</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>19,343</u>	<u>(8,941)</u>	<u>10,402</u>	<u>80,611</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,131,833</u>	<u>41,893</u>	<u>1,173,726</u>	<u>1,093,115</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,151,176</u></u>	<u><u>32,952</u></u>	<u><u>1,184,128</u></u>	<u><u>1,173,726</u></u>

**CONTINUING OPERATIONS**

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements


MANNOFIELD CHURCH

BALANCE SHEET  
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	640,000	-	640,000	640,000
Investments	10	<u>360,461</u>	<u>-</u>	<u>360,461</u>	<u>350,017</u>
		1,000,461	-	1,000,461	990,017
<b>CURRENT ASSETS</b>					
Debtors	11	10,340	-	10,340	15,184
Cash at bank and in hand		<u>150,621</u>	<u>36,296</u>	<u>186,917</u>	<u>179,079</u>
		160,961	36,296	197,257	194,263
<b>CREDITORS</b>					
Amounts falling due within one year	12	(10,246)	(3,344)	(13,590)	(10,554)
<b>NET CURRENT ASSETS</b>					
		<u>150,715</u>	<u>32,952</u>	<u>183,667</u>	<u>183,709</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,151,176</u>	<u>32,952</u>	<u>1,184,128</u>	<u>1,173,726</u>
<b>NET ASSETS</b>					
		<u>1,151,176</u>	<u>32,952</u>	<u>1,184,128</u>	<u>1,173,726</u>
<b>FUNDS</b>					
Unrestricted funds	13			1,151,176	1,131,833
Restricted funds				<u>32,952</u>	<u>41,893</u>
<b>TOTAL FUNDS</b>					
				<u>1,184,128</u>	<u>1,173,726</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2026 and were signed on its behalf by:

R Anderson - Trustee



J Rae - Trustee



The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements also comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 £.

The principal accounting policies adopted are set out below.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

### **Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Only assets costing greater than £5,000 are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives. No depreciation is provided on buildings.

Depreciation Policy:-  
Equipment - 25% on cost

### **Taxation**

Mannofield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT with the exception of Development Expenditure incurred which is net of VAT recovered under the listed places of worship scheme.

### **Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows-

- Unrestricted including designated funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.
- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value and the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

**Debtors**

Other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event and will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Accruals are recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Unrealised gains and losses represent the difference between the net present value at the beginning and end of the financial year or, if acquired in the year, the difference between the amount received and the net present value at the end of the year.

**Support costs**

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations received	9,385	25,946
Tax recovered on gift aid	28,713	26,982
Legacies	9,004	36,334
Other income	9,318	6,700
Offerings	102,974	138,770
Contributions from congregational organisations	2,270	2,490
Development fundraising	9,230	8,034
Café Connect contributions	9,930	16,821
	<u>180,824</u>	<u>262,077</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Use of premises	<u>54,804</u>	<u>26,410</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	3,020	3,008
Dividends received	<u>18,988</u>	<u>18,988</u>
	<u>22,008</u>	<u>21,996</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Weddings and funerals	<u>1,925</u>	<u>2,000</u>
Activity		
Church activities		

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Mr Keith Blackwood, the minister and a trustee, received £3,493 (2024 £3,185) in relation to travel and other ministerial expenses. In addition, council tax of £4,112 (2024 £3,810) was paid in respect of the manse.

MANNOFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	22,770	22,505
Social security costs	907	232
Other pension costs	<u>116</u>	<u>134</u>
	<u><u>23,793</u></u>	<u><u>22,871</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	1	1
Organist	1	1
Church officer	<u>1</u>	<u>1</u>
	<u><u>3</u></u>	<u><u>3</u></u>

No employees received emoluments in excess of £60,000.

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. Minister's 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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

The charge for the year in respect of defined contribution schemes was £116 (2024 £134).

There are unpaid contributions at the balance sheet date of £nil (2024 £31).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	228,197	33,880	-	262,077
<b>Charitable activities</b>				
Church activities	2,000	-	-	2,000
Other trading activities	26,410	-	-	26,410
Investment income	<u>21,889</u>	<u>107</u>	-	<u>21,996</u>
<b>Total</b>	<u><u>278,496</u></u>	<u><u>33,987</u></u>	-	<u><u>312,483</u></u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Church activities	<u>210,060</u>	<u>24,977</u>	-	<u>235,037</u>
Net gains on investments	<u>3,165</u>	-	-	<u>3,165</u>
<b>NET INCOME</b>	71,601	9,010	-	80,611
<b>Transfers between funds</b>	<u>75</u>	<u>3,479</u>	<u>(3,554)</u>	<u>-</u>
<b>Net movement in funds</b>	71,676	12,489	(3,554)	80,611
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	1,060,157	29,404	3,554	1,093,115

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,131,833</u>	<u>41,893</u>	<u>-</u>	<u>1,173,726</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
<b>COST OR VALUATION</b>			
At 1 January 2025 and 31 December 2025	<u>640,000</u>	<u>11,637</u>	<u>651,637</u>
<b>DEPRECIATION</b>			
At 1 January 2025 and 31 December 2025	<u>-</u>	<u>11,637</u>	<u>11,637</u>
<b>NET BOOK VALUE</b>			
At 31 December 2025	<u>640,000</u>	<u>-</u>	<u>640,000</u>
At 31 December 2024	<u>640,000</u>	<u>-</u>	<u>640,000</u>

Cost or valuation at 31 December 2025 is represented by:

	Freehold property £	Plant and machinery £	Totals £
Valuation in 2007	430,000	-	430,000
Valuation in 2012	210,000	-	210,000
Cost	<u>-</u>	<u>11,637</u>	<u>11,637</u>
	<u>640,000</u>	<u>11,637</u>	<u>651,637</u>

Freehold property were valued on an open market basis on 25 April 2012 by Allied Scotland, Chartered Surveyors.

10. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2025	350,017
Revaluations	<u>10,444</u>
At 31 December 2025	<u>360,461</u>
<b>NET BOOK VALUE</b>	
At 31 December 2025	<u>360,461</u>
At 31 December 2024	<u>350,017</u>

There were no investment assets outside the UK.

NOTES TO THE FINANCIAL STATEMENTS - continued  
 FOR THE YEAR ENDED 31 DECEMBER 2025

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2025	(19,535)
Cost	<u>379,996</u>
	<u><u>360,461</u></u>

The following investments are held:  
 The Church of Scotland Investors Trust - Income Fund

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	7,770	12,919
Prepayments	<u>2,570</u>	<u>2,265</u>
	<u><u>10,340</u></u>	<u><u>15,184</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>13,590</u>	<u>10,554</u>

**MANNOFIELD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. MOVEMENT IN FUNDS**

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
<b>Unrestricted funds</b>				
General fund	518,357	9,197	(298)	527,256
Revaluation reserve	610,021	10,444	-	620,465
Flower fund	1,046	-	-	1,046
Ministerial assistance fund	2,306	-	-	2,306
Planter fund	103	-	-	103
	<u>1,131,833</u>	<u>19,641</u>	<u>(298)</u>	<u>1,151,176</u>
<b>Restricted funds</b>				
Miss Ewan's legacy	1,883	96	262	2,241
Development fund	5,270	8,650	-	13,920
Miss Youngson's legacy	1,410	(130)	-	1,280
Fund for the elderly	8,062	(370)	-	7,692
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	1,154	-	-	1,154
Local charities	20,140	(19,797)	-	343
Foodbank fund	92	-	-	92
Garden maintenance	204	(240)	36	-
Soft furnishings	21	(21)	-	-
Worship resources	2,020	(1,227)	-	793
Women's Guild	200	(200)	-	-
James Taylor's piano fund	-	4,000	-	4,000
	<u>41,893</u>	<u>(9,239)</u>	<u>298</u>	<u>32,952</u>
<b>TOTAL FUNDS</b>	<u><u>1,173,726</u></u>	<u><u>10,402</u></u>	<u><u>-</u></u>	<u><u>1,184,128</u></u>

MANNOFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	233,181	(223,984)	-	9,197
Revaluation reserve	-	-	10,444	10,444
Flower fund	<u>50</u>	<u>(50)</u>	<u>-</u>	<u>-</u>
	233,231	(224,034)	10,444	19,641
<b>Restricted funds</b>				
Miss Ewan's legacy	96	-	-	96
Development fund	9,230	(580)	-	8,650
Miss Youngson's legacy	-	(130)	-	(130)
Fund for the elderly	548	(918)	-	(370)
Cafe Connect	2,457	(2,457)	-	-
Local charities	5,000	(24,797)	-	(19,797)
Garden maintenance	-	(240)	-	(240)
Soft furnishings	-	(21)	-	(21)
Worship resources	(1)	(1,226)	-	(1,227)
Women's Guild	-	(200)	-	(200)
James Taylor's piano fund	4,000	-	-	4,000
James Graham's fabric fund	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	<u>26,330</u>	<u>(35,569)</u>	<u>-</u>	<u>(9,239)</u>
<b>TOTAL FUNDS</b>	<u>259,561</u>	<u>(259,603)</u>	<u>10,444</u>	<u>10,402</u>

**MANNOFIELD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
<b>Unrestricted funds</b>				
General fund	449,621	68,661	75	518,357
Revaluation reserve	606,856	3,165	-	610,021
Flower fund	1,029	17	-	1,046
Ministerial assistance fund	2,548	(242)	-	2,306
Planter fund	103	-	-	103
	<u>1,060,157</u>	<u>71,601</u>	<u>75</u>	<u>1,131,833</u>
<b>Restricted funds</b>				
Miss Ewan's legacy	1,776	107	-	1,883
Development fund	11,386	(6,116)	-	5,270
Miss Youngson's legacy	1,640	(230)	-	1,410
Fund for the elderly	8,203	(341)	200	8,062
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	95	-	1,059	1,154
Local charities	640	19,500	-	20,140
Foodbank fund	3,296	(3,204)	-	92
Garden maintenance	931	(727)	-	204
Soft furnishings	-	21	-	21
Worship resources	-	-	2,020	2,020
Women's Guild	-	-	200	200
	<u>29,404</u>	<u>9,010</u>	<u>3,479</u>	<u>41,893</u>
<b>Endowment funds</b>				
James D Anderson	705	-	(705)	-
Bristow Fund	44	-	(44)	-
Mrs Jane Cumming	383	-	(383)	-
Gordon Congregational	73	-	(73)	-
E D Jones	400	-	(400)	-
David Sievwright	110	-	(110)	-
Watson Fund	616	-	(616)	-
Mrs J M Petrie Fund	200	-	(200)	-
Francis G Rae Fund	200	-	(200)	-
Junior Choir	46	-	(46)	-
M Patterson Fund	777	-	(777)	-
	<u>3,554</u>	<u>-</u>	<u>(3,554)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>1,093,115</u></u>	<u><u>80,611</u></u>	<u><u>-</u></u>	<u><u>1,173,726</u></u>

MANNOFIELD CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	278,446	(209,785)	-	68,661
Revaluation reserve	-	-	3,165	3,165
Flower fund	50	(33)	-	17
Ministerial assistance fund	-	(242)	-	(242)
	<u>278,496</u>	<u>(210,060)</u>	<u>3,165</u>	<u>71,601</u>
<b>Restricted funds</b>				
Miss Ewan's legacy	107	-	-	107
Development fund	8,034	(14,150)	-	(6,116)
Miss Youngson's legacy	-	(230)	-	(230)
Fund for the elderly	287	(628)	-	(341)
Cafe Connect	5,059	(5,059)	-	-
Local charities	20,000	(500)	-	19,500
Foodbank fund	-	(3,204)	-	(3,204)
Garden maintenance	-	(727)	-	(727)
Soft furnishings	500	(479)	-	21
	<u>33,987</u>	<u>(24,977)</u>	<u>-</u>	<u>9,010</u>
<b>TOTAL FUNDS</b>	<u>312,483</u>	<u>(235,037)</u>	<u>3,165</u>	<u>80,611</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
<b>Unrestricted funds</b>				
General fund	449,621	77,858	(223)	527,256
Revaluation reserve	606,856	13,609	-	620,465
Flower fund	1,029	17	-	1,046
Ministerial assistance fund	2,548	(242)	-	2,306
Planter fund	103	-	-	103
	<u>1,060,157</u>	<u>91,242</u>	<u>(223)</u>	<u>1,151,176</u>
<b>Restricted funds</b>				
Miss Ewan's legacy	1,776	203	262	2,241
Development fund	11,386	2,534	-	13,920
Miss Youngson's legacy	1,640	(360)	-	1,280
Fund for the elderly	8,203	(711)	200	7,692
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	95	-	1,059	1,154
Local charities	640	(297)	-	343
Foodbank fund	3,296	(3,204)	-	92
Garden maintenance	931	(967)	36	-
Worship resources	-	(1,227)	2,020	793
Women's Guild	-	(200)	200	-
James Taylor's piano fund	-	4,000	-	4,000
	<u>29,404</u>	<u>(229)</u>	<u>3,777</u>	<u>32,952</u>
<b>TOTAL FUNDS</b>	<u>1,093,115</u>	<u>91,013</u>	<u>-</u>	<u>1,184,128</u>

**MANNOFIELD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	511,627	(433,769)	-	77,858
Revaluation reserve	-	-	13,609	13,609
Flower fund	100	(83)	-	17
Ministerial assistance fund	-	(242)	-	(242)
	<u>511,727</u>	<u>(434,094)</u>	<u>13,609</u>	<u>91,242</u>
<b>Restricted funds</b>				
Miss Ewan's legacy	203	-	-	203
Development fund	17,264	(14,730)	-	2,534
Miss Youngson's legacy	-	(360)	-	(360)
Fund for the elderly	835	(1,546)	-	(711)
Cafe Connect	7,516	(7,516)	-	-
Local charities	25,000	(25,297)	-	(297)
Foodbank fund	-	(3,204)	-	(3,204)
Garden maintenance	-	(967)	-	(967)
Soft furnishings	500	(500)	-	-
Worship resources	(1)	(1,226)	-	(1,227)
Women's Guild	-	(200)	-	(200)
James Taylor's piano fund	4,000	-	-	4,000
James Graham's fabric fund	5,000	(5,000)	-	-
	<u>60,317</u>	<u>(60,546)</u>	<u>-</u>	<u>(229)</u>
<b>TOTAL FUNDS</b>	<u>572,044</u>	<u>(494,640)</u>	<u>13,609</u>	<u>91,013</u>

**Purposes of unrestricted funds including designated funds**

Flower fund	The Trustees have set aside funds to provide flowers for display during services of worship.
Ministerial assistance fund	The Trustees have set aside funds to provide assistance to the minister.
Planter fund	The Trustees have set aside funds to maintain the planters outside the building.

**Purposes of restricted funds**

Miss Ewan's legacy	Support and care for the elderly members of the congregation.
Development fund	To repair and upgrade the church buildings to secure the future of the historic building.
Miss Youngson's legacy	Purchase of flowers for the church.
Fund for the elderly	To carry out church activities for the benefit of the elderly within the church congregation.
Café Connect	To assist in the setting up and running of Café Connect.
Miss Farquharson's legacy	For the benefit of the Pastoral Care Group.
Pastoral care	For the benefit of the Pastoral Care Group.
Local charities	To distribute donations to local charities.
Foodbank fund	To distribute grant received from the Co-op.
Garden maintenance	To improve garden areas in the Church grounds, using funds transferred from Mannofield Players.
Soft furnishings	To furnish an upstairs room to provide a meeting place for young people (funded by a £500 grant from the Barrack Foundation).
Worship resources	To purchase any materials or equipment etc for the use in Church services and any youth activities.
Women's Guild	To enable the transfer of the Mrs J M Petrie Endowment Fund, so that this money can be transferred to the Guild.
James Graham's fabric fund	To be spent on the upkeep of the fabric of the Church.
James Taylor's piano fund	To be spent on the upkeep of the grand piano donated in his memory.

**MANNOFIELD CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**14. RELATED PARTY DISCLOSURES**

During the year a total of £51,468 (2024 £35,973) was donated to the congregation by the serving trustees noted at Note 17.

**15. VOLUNTEERS**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**16. COLLECTIONS FOR THIRD PARTIES**

Amounts collected on behalf of other charities were as follows:-

	2025	2024
	£	£
Cross Reach	809	616
Poppy Scotland	-	248
Christian Aid	1,386	161
Instant Neighbour	-	320
Presbytery - KB Ordination	278	-
	<u>2,473</u>	<u>1,345</u>

**17. KIRK SESSION MEMBERS SERVING AS TRUSTEES IN 2025**

Mrs Lynn Allan	Mr Graham Martin
Mrs Niki Anderson	Mrs Kathleen Martin
Mr Robert Anderson	Mr Archie McCallum
Mrs Louise Barrack	Mrs Pat McColl
Mr Joseph Lesley Black	Mr Roddy McColl
Mrs Katrina Blackwood (Resigned as Trustee during 2025, on being Ordained as a Minister)	Mr Alexander McKenzie
Reverend Keith Blackwood	Mr Norman McLeod
Mr Keith Campbell	Mrs Fiona Muirhead-Kerr
Mr Andrew Cattanach	Mrs Elizabeth Paterson
Mrs Mhairi Clark	Mr Neil Paterson
Ms Maureen Drummond	Mrs June Rae
Mr John Findlay	Mr Alan Reid
Mrs Margaret Fraser	Mrs Lesley Reid
Mrs Helen A. Fullerton	Mrs Alison Rogers
Mr J. Nicol Geddes	Mr David Smith
Mrs Janice Gill	Mrs Ellen Smith
Mrs Nicola Henderson	Mrs Pat Stalker
Ms Lorna Howie	Mr Alistair Stark
Mr Alastair Hunter	Mr David Tait
Mr Iain Hunter	Mrs Heather Tait
Ms Ann Kindness	Mr John Telfer (Died during 2025)
Mr Joe Mackie	Mr Alan M. Thompson
Mr Doug Marnoch (retired during 2025)	Mrs Anne Y. Thompson
Mr Alan Marr	Mrs Sheila Towns
Mrs Mairi Marr	Mrs Fiona Ure
	Mrs Rhoda Wright

**MANNOFIELD CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations received	9,385	25,946
Tax recovered on gift aid	28,713	26,982
Legacies	9,004	36,334
Other income	9,318	6,700
Offerings	102,974	138,770
Contribution from congregational organisations	2,270	2,490
Development fundraising	9,230	8,034
Café Connect contributions	9,930	16,821
	<u>180,824</u>	<u>262,077</u>
<b>Other trading activities</b>		
Use of premises	54,804	26,410
<b>Investment income</b>		
Interest received	3,020	3,008
Dividends received	18,988	18,988
	<u>22,008</u>	<u>21,996</u>
<b>Charitable activities</b>		
Weddings and funerals	1,925	2,000
	<u>1,925</u>	<u>2,000</u>
<b>Total incoming resources</b>	<b>259,561</b>	<b>312,483</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	22,770	22,505
Social security	907	232
Pensions	116	134
Council tax and insurance	15,555	14,086
Heat and light	27,879	23,626
Other expenses	5,705	8,323
Giving to Grow contribution	91,114	90,306
Presbytery Dues	5,184	4,341
Minister's expenses	3,493	3,185
Ministerial assistance	-	242
Fabric repairs and maintenance	34,680	39,187
Church office expenses	18,864	16,033
Donations paid	27,254	5,559
Minister's car expenses	1,008	1,426
Worship resources	340	1,652
	<u>254,869</u>	<u>230,837</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	4,734	4,200

This page does not form part of the statutory financial statements

MANNOFIELD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025

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	2025	2024
	<u>£</u>	<u>£</u>
Total resources expended	<u>259,603</u>	<u>235,037</u>
Net (expenditure)/income before gains and losses	(42)	77,446
<b>Realised recognised gains and losses</b>		
Net gains/(losses) on investments	<u>10,444</u>	<u>3,165</u>
<b>Net income</b>	<u>10,402</u>	<u>80,611</u>

This page does not form part of the statutory financial statements



**Mannofield Church of Scotland, Aberdeen**

Scotland - Charity number SC001680

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# Accounts

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**Mannofield Church of Scotland, Aberdeen**

**Congregational Accounts  
Year Ended 31 December 2024**

CoS Congregational Number: 311856  
Scottish Charity Number: SC001680

**Mannofield Church, Aberdeen  
Trustees' Annual Report  
For The Year Ended 31 December 2024**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

**Objectives and Activities**

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

Services of worship are scheduled in Mannofield every Sunday at 10.00am. These services provide the opportunity for people to gather in fellowship, cultivate supportive relationships and encourage the development of a personal faith. Although our numbers dropped in the years after Covid, we have stabilised our attendance and, on most Sundays, we will welcome approximately 100 people to in-person Worship. Despite the challenges of falling numbers of young people in worship we have continued to offer Young Church, with a constant, though small number, of young people enthusiastically attending and taking part each week. We are pleased with around 70-100 views of Sunday online worship each week, which combined with the in-person worship, means we continue to worship with strong numbers.

Worship is also held weekly on a Wednesday at 10:30am and broadcast online. At this Service we constantly have on average 20 people with 40 views online.

We seek that worship is a springboard for "living faith" shown in our corporate support of our community and in the lives of individuals who carry their faith into action.

Although we continue as a single Parish Church, we see our shared work within the Parish Grouping as a vital witness across our communities.

Mannofield Church can be very proud of our continued efforts to be the Parish Church to our community that now includes the area of Garthdee. Our Pastoral presence in our community is being noted.

**Mannofield Church, Aberdeen  
Trustees' Annual Report (Continued)  
For The Year Ended 31 December 2024**

**Achievement and Performance**

Mannofield is a large congregation of over 650 members. As the membership is predominantly older the attendances are not as good as they used to be. However, in comparison with other churches we are fortunate to have a large proportion of the membership regularly attending services and participating in the life of the congregation. The balance of age demographic at Sunday worship is noticeably younger than many at comparable local congregations.

Our activities cater for the full spectrum of age range and interests, and it is worth noting that midweek we are fortunate to partner with Boys Brigade and Brownie/ Guide Sections. The Boys Brigade company is at its highest strength in the last 15 years.

Worship style is varied according to the nature of the service. Worship is intended to offer stimulus, challenge and comfort and the objective is that all people regardless of outlook find Mannofield a caring and restful spiritual home.

Numerous activities are offered within church life to cater for all generations. The Midweek Service regularly incorporates a café-style service which contributes to the various styles of worship offered. We have 3 Life Groups meeting most weeks, a weekly Bible Study, a weekly Prayer Group and an Alpha course in the winter.

In this last year we have welcomed several new members. These people join us through switching their 'Lines' from membership of other congregations. It is noted that in general these new members worship regularly and participate in the activities of the church. The message they bring is that they find us to be a very warm and welcoming congregation.

**Café Connect**

Café Connect contributes hugely to the life, outreach and variety of what we offer and to our engagement with the community.

It opened in April 2017 and continues to be a bridge to the community and a source of energy for the building and inspiration for the congregation. Café Connect has been set up as a separate limited company with its own directors and its annual accounts do not form part of the finances of Mannofield Church.

Overall, Café Connect has brought many more people into the church premises and is providing a facility for members and non-members alike. By opening our doors in this way, we believe that we are breaking down barriers and that there is potential to attract people to find out more about Christian life.

**Mannofield Church, Aberdeen**  
**Trustees' Annual Report (Continued)**  
**For The Year Ended 31 December 2024**

**Financial Review**

In terms of financial highlights in 2024, Mannofield Church delivered

**Unrestricted including Designated Funds**

- Income £278,496 (2023 £187,128)
- Expenditure £210,062 (2023 £232,056)
- Net income £68,434

**Restricted Funds**

- Income £33,987 (2023 £33,962)
- Expenditure £24,977 (2023 £55,648)
- Net income £9,010

Unrestricted, including designated funds, income of £278,496 is higher than 2023 (£187,128); which is due in part to a higher sum of legacies received, £36,334 in 2024, compared with £1,000 in 2023.

- Offerings increased by £37,628 or approx. 37% from £101,142 to £138,770, principally due to a very generous donation of £30,000.
- Contributions from Congregational organisations decreased from £4,361 to £2,490 mainly a result of a large increase in contributions from Mannofield Church Guild in 2023.

Total expenditure was £235,039 a decrease of £52,665 or 18% from 2023 expenditure of £287,704. Fabric repairs and maintenance on both the Church and Manse was £39,187 (2023 £70,415) and decreased by £31,228.

Total net income before gain on financial instruments was £77,444 compared to net income of £66,614 in 2023 with as mentioned above a large part of the net income for 2024 consisting of legacies and donations received.

Net surplus, after an increase in the value of financial instruments for 2024 of £3,165 (2023 gain of £12,659) was £80,609 compared with a net deficit after financial instruments for 2023 of £53,955. However, it must be noted that this surplus figure includes a donation of £20,000 to be distributed to local charities.

Mannofield will continue to be pro-active in aiming to maximise Gift Aid income. Tight control of expenditure will be maintained.

**Mannofield Church, Aberdeen  
Trustees' Annual Report (Continued)  
For The Year Ended 31 December 2024**

**Financial Review (continued)**

A number of retiring collections were made in 2024 (see note 16) and we are pleased to note a total of £1,345 was collected for various causes, all of which were distributed to the causes. Church organisations also contribute to the wider work of the Church both locally and internationally.

**Reserves**

At the year end the Church held unrestricted funds, excluding funds held in relation to asset revaluation, of £521,812 (2023 £453,303) which represents more than twelve months' worth of regular expenditure, at 2024 levels.

Mannofield Church also held Restricted Funds of £41,893 at 31<sup>st</sup> December 2024 (2023 £29,404).

**Structure, Governance and Management**

The Church is administered in accordance with the terms of the Unitary Constitution.

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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session have oversight over all areas of church life.

Certain responsibilities are delegated to Committees, including the Finance Committee and the Fabric Committee, as appropriate. The Kirk Session is also responsible for the spiritual affairs within the church.

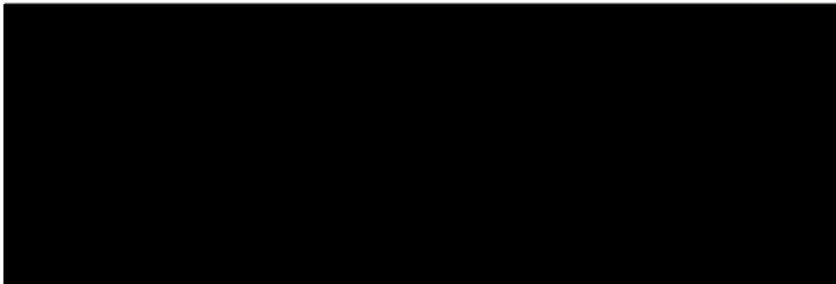
**Mannofield Church, Aberdeen  
Trustees' Annual Report (Continued)  
For The Year Ended 31 December 2024**

**Reference and Administrative Information**

**Trustees**

The list of Kirk Session members who served as Trustees during 2024 can be found at Appendix 1.

**Principal Office Bearers**




**Principal Office**

The Church Office  
Mannofield Church  
Great Western Road  
Aberdeen  
AB10 6UZ

**Charity Number**

SC001680

**Independent Examiner**

 Bain Henry Reid, Chartered Accountants

**Bankers**

Virgin Money, Queen's Cross Branch, Aberdeen  
TSB Bank plc, St Nicholas Branch, Aberdeen

**Website**

Further details regarding the church and its activities can be accessed at [www.mannofieldchurch.org.uk](http://www.mannofieldchurch.org.uk)

**Mannofield Church, Aberdeen  
Trustees' Annual Report (Continued)  
For The Year Ended 31 December 2024**

**Trustees Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

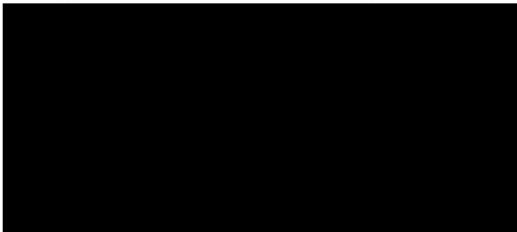
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to –

- Select suitable accounting policies and then apply them consistently
- Observe the method and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and any financial information on the church's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



25 March 2025

**Mannofield Church, Aberdeen**  
**Independent Examiner's Report To The Trustees**

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 8 to 21.

**Respective responsibilities of Trustees and Examiner**

The 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 an independent examination is needed under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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 (as amended). 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 accounts.

**Independent examiner's statement**

In the course of my examination of the statement of accounts for the year ended 31 December 2024, 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 with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and;
- to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Name:

Relevant Professional body: The Institute of Chartered Accountants of Scotland

Address:

Bain Henry Reid  
4 West Craibstone Street  
Aberdeen

Date:

28<sup>th</sup> MARCH 2025

**Mannofield Church, Aberdeen**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2024**

	Note	Unrestricted including Designated Funds £	Restricted Funds £	Endowment Funds £	Totals 2024 £	Totals 2023 £
<b>Income and endowments from:</b>						
Donations and legacies	2	228,197	33,880	-	262,077	176,508
Charitable activities	3	2,000	-	-	2,000	1,820
Other trading activities	4	26,410	-	-	26,410	24,107
Investments	5	21,889	107	-	21,996	18,655
<b>Total income</b>		<b>278,496</b>	<b>33,987</b>	<b>-</b>	<b>312,483</b>	<b>221,090</b>
<b>Expenditure on:</b>						
Raising funds	6	-	-	-	-	113
Charitable activities		210,062	24,977	-	235,039	287,591
<b>Total expenditure</b>		<b>210,062</b>	<b>24,977</b>	<b>-</b>	<b>235,039</b>	<b>287,704</b>
<b>Net income/(expenditure) before gains and losses on financial instruments</b>		<b>68,434</b>	<b>9,010</b>	<b>-</b>	<b>77,444</b>	<b>(66,614)</b>
Net gains/(losses) on financial instruments		<u>3,165</u>	-	-	3,165	12,659
<b>Net income/(expenditure)</b>		<b>71,599</b>	<b>9,010</b>	<b>-</b>	<b>80,609</b>	<b>(53,955)</b>
Transfers between funds	15	75	3,479	(3,554)	-	-
<b>Total Funds brought forward</b>		<b>1,060,159</b>	<b>29,404</b>	<b>3,554</b>	<b>1,093,117</b>	<b>1,147,072</b>
<b>Total funds carried forward</b>		<b>1,131,833</b>	<b>41,893</b>	<b>-</b>	<b>1,173,726</b>	<b>1,093,117</b>

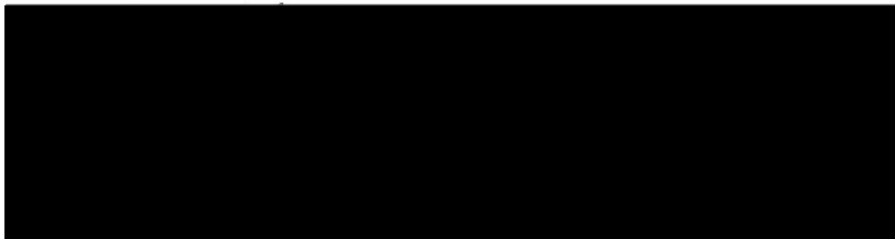
The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Mannofield Church, Aberdeen**  
**Balance Sheet**  
**As at 31 December 2024**

		2024		2023	
		£	£	£	£
	Note				
<b>Fixed Assets</b>					
Tangible Fixed assets	9		640,000		640,000
Investments	10		<u>350,017</u>		<u>346,852</u>
<b>Total Fixed Assets</b>			<u>990,017</u>		<u>986,852</u>
<b>Current Assets</b>					
Stock			-	29	
Debtors	11	15,184		5,630	
Bank & Cash		<u>184,137</u>		<u>130,681</u>	
<b>Total Current Assets</b>			<u>199,321</u>	<u>136,340</u>	
<b>Liabilities</b>					
Creditors falling due within one year	12	<u>15,612</u>		<u>30,075</u>	
<b>Net Current Assets</b>			183,709		106,265
<b>Net Assets</b>			<u>1,173,726</u>		<u>1,093,117</u>
<b>The funds of the charity:</b>					
Unrestricted including Designated funds	15		1,131,833	1,060,159	
Restricted income funds			41,893	29,404	
Endowment funds			-	3,554	
<b>Total charity funds</b>			<u>1,173,726</u>	<u>1,093,117</u>	

The accounts were approved by the Kirk Session on 25 March, 2025.

For and on behalf of the Kirk Session



**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements**  
**For The Year Ended 31 December 2024**

**1 Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

**Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

**Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows-

- **Unrestricted** including Designated Funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.
- **Restricted Funds** are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- **Endowment Funds** are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

**Incoming Resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and it can be measured reliably.

**Resources Expended**

Expenditure is recognised on an accrual basis as the liability is incurred.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**Accounting Policies (continued)**

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Only assets costing greater than £5,000 are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives. No depreciation is provided on buildings.

**Depreciation Policy:-**

Equipment – 25% on cost

**Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value and the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

**Taxation**

Mannofield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT with the exception of Development Expenditure incurred which is net of VAT recovered under the listed places of worship scheme.

**Stock**

Stock is included at the lower of cost and net realisable value.

**Debtors**

Other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**Accounting Policies (continued)**

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event and will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Accruals are recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Unrealised gains and losses represent the difference between the net present value at the beginning and end of the financial year or, if acquired in the year, the difference between the amount received and the net present value at the end of the year.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payment's to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

	Unrestricted including Designated Funds	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
	£	£	£	£	£
<b>2 Donations and Legacies</b>					
Offerings	138,770	-	-	138,770	101,142
Donations	100	25,846	-	25,946	26,338
Tax recovered on gift aid	26,982	-	-	26,982	22,648
Legacies	36,334	-	-	36,334	1,000
Contributions from congregational organisations	2,490	-	-	2,490	4,361
Other income	6,700	-	-	6,700	3,830
Café Connect contributions	16,821	-	-	16,821	9,600
Development fundraising	-	8,034	-	8,034	7,589
	<u>228,197</u>	<u>33,880</u>	<u>-</u>	<u>262,077</u>	<u>176,508</u>

Income from donations and legacies was £262,077 (2023 £176,508) of which £228,197 was unrestricted (2023 £142,618) and £33,880 was restricted (2023 £33,890).

**3 Income from Charitable Activities**

Weddings and funerals	2,000	-	-	2,000	1,820
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>1,820</u>

Income from charitable activities was £2,000 (2023 £1,820) of which £2,000 was unrestricted (2023 £1,820).

**4 Income from Other Trading Activities**

Use of premises	26,410	-	-	26,410	24,107
	<u>26,410</u>	<u>-</u>	<u>-</u>	<u>26,410</u>	<u>24,107</u>

Income from other trading activities was £26,410 (2023 £24,107) of which £26,410 was unrestricted (2023 £24,107).

**5 Investment Income**

Deposit interest	2,901	107	-	3,008	2,831
Dividends received	18,988	-	-	18,988	15,824
	<u>21,889</u>	<u>107</u>	<u>-</u>	<u>21,996</u>	<u>18,655</u>

Income from investments was £21,996 (2023 £18,655) of which £21,889 was unrestricted (2023 £18,583) and £107 was restricted (2023 £72).

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**6 Analysis of Expenditure**

	<b>Unrestricted including Designated Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Totals 2024</b>	<b>Totals 2023</b>
	£	£	£	£	£
<b>Raising Funds</b>					
Offering envelopes	-	-	-	-	113
	-	-	-	-	113
<b>Charitable Activities</b>					
Giving to Grow contribution	90,306	-	-	90,306	88,703
Presbytery Dues	4,341	-	-	4,341	2,420
Minister's expenses	3,185	-	-	3,185	2,514
Ministerial assistance	242	-	-	242	89
Other salary costs	22,871	-	-	22,871	41,268
Fabric repairs and maintenance	25,636	13,551	-	39,187	70,415
Council tax and insurance	14,086	-	-	14,086	13,158
Heat and light	23,626	-	-	23,626	13,318
Church office expenses	15,434	599	-	16,033	13,227
Worship resources	1,652	-	-	1,652	1,314
Other expenses	3,057	5,268	-	8,325	5,778
Donations paid	-	5,559	-	5,559	28,482
Minister's car expenses	1,426	-	-	1,426	2,825
Governance costs	4,200	-	-	4,200	4,080
	210,062	24,977	-	235,039	287,591
<b>Total Expenditure</b>	210,062	24,977	-	235,039	287,704

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on raising funds was £nil (2023 £113) of which £nil (2023 £113) was unrestricted.

Expenditure on charitable activities was £235,039 (2023 £287,591) of which £210,062 (2023 £231,943) was unrestricted, £24,977 (2023 £55,648) was restricted and £nil (2023 £nil) was from endowment funds.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**7 Staff Costs and Numbers**

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	22,505	39,526
E'er NI contributions	232	1,650
E'er pension contributions	134	92
<b>Total</b>	<u>22,871</u>	<u>41,268</u>

The average number of employees during the year, calculated on the basis of a headcount was as follows:

	<b>2024</b>	<b>2023</b>
Administration	1 (15 hours/week)	1 (15 hours/week)
Organist	1	1
Church Officer	1	1
Outreach Worker	-	1

No employee received employee benefits in excess of £60,000 (2023 nil).

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. Minister's 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

The charge for the year in respect of defined contribution schemes was £134 (2023 £92).

There are unpaid contributions at the balance sheet date of £31 (2023 £27).

**8 Trustee Remuneration and Related Party Transactions**

██████████ the minister and a trustee, received £3,185 (2023 £2,514) in relation to travel and other ministerial expenses. In addition, council tax of £3,810 (2023 £3,707) was paid in respect of the manse.

During the year a total of £35,973 (2023 £35,888) was donated to the congregation by the serving trustees noted at Appendix 1.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**9 Tangible Fixed Assets**

	Buildings £	Equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2024 and 31 December 2024	640,000	11,637	651,637
<b>Depreciation</b>			
At 1 January 2024 and 31 December 2024	-	11,637	11,637
<b>Net Book Value</b>			
At 31 December 2024	<u>640,000</u>	-	<u>640,000</u>
At 31 December 2023	<u>640,000</u>	-	<u>640,000</u>

Heritable property was valued on an open market basis on 25 April 2012 by Allied Scotland, Chartered Surveyors

**10 Investments**

	2024 £	2023 £
<b>Cost or valuation:</b>		
Market value at 31 December 2023	346,852	334,193
Additions during the year	-	-
Unrealised gain/(loss) on investments	3,165	12,659
Market value at 31 December 2024	<u>350,017</u>	<u>346,852</u>
 Investments at cost	 <u>379,996</u>	 <u>379,996</u>

The following investments are held:

The Church of Scotland Investors Trust – Income Fund

**11 Debtors**

	2024 £	2023 £
Other debtors	12,919	3,430
Prepayments	2,265	2,200
	<u>15,184</u>	<u>5,630</u>

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**12 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals	15,612	30,075
	<u>15,612</u>	<u>30,075</u>

**13 Analysis of Net Assets Among Funds**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	640,000	-	-	640,000
Investments	350,017	-	-	350,017
Current Assets	152,370	46,951	-	199,321
Current Liabilities	(10,554)	(5,058)	-	(15,612)
	<u>1,131,833</u>	<u>41,893</u>	-	<u>1,173,726</u>

**14 Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**15 Movement in Funds**

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
<b>Unrestricted Funds including</b>						
<b>Designated Funds:</b>						
Flower Fund	1,029	50	(33)	-	-	1,046
Ministerial Assistance Fund	2,548	-	(242)	-	-	2,306
Planter Fund	103	-	-	-	-	103
General Fund	449,623	278,446	(209,787)	75	-	518,357
Revaluation Reserve	606,856	-	-	-	3,165	610,021
	<u>1,060,159</u>	<u>278,496</u>	<u>(210,062)</u>	<u>75</u>	<u>3,165</u>	<u>1,131,833</u>

**Purposes of Unrestricted Funds including Designated Funds**

Flower Fund:	The Trustees have set aside funds to provide flowers for display during services of worship.
Ministerial Assistance Fund:	The Trustees have set aside funds to provide assistance to the minister.
Planter Fund:	The Trustees have set aside funds to maintain the planters outside the building.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**15 Movement in Funds (Continued)**

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
<b>Restricted Funds</b>						
Miss Ewan's Legacy	1,776	107	-	-	-	1,883
Development Fund	11,386	8,034	(14,150)	-	-	5,270
Miss Youngson's Legacy	1,640	-	(230)	-	-	1,410
Fund for the elderly	8,203	287	(628)	200	-	8,062
Cafe Connect	-	5,059	(5,059)	-	-	-
Miss Farquharson's Legacy	1,437	-	-	-	-	1,437
Pastoral Care	95	-	-	1,059	-	1,154
Local Charities	640	20,000	(500)	-	-	20,140
Foodbank Fund	3,296	-	(3,204)	-	-	92
Garden Maintenance	931	-	(727)	-	-	204
Soft Furnishings	-	500	(479)	-	-	21
Worship Resources	-	-	-	2,020	-	2,020
Women's Guild	-	-	-	200	-	200
	<b>29,404</b>	<b>33,987</b>	<b>(24,977)</b>	<b>3,479</b>	<b>-</b>	<b>41,893</b>

Purposes of Restricted Funds

Miss Ewan's Legacy:	Support and care for the elderly members of the congregation.
Development Fund:	To repair and upgrade the church buildings to secure the future of the historic building.
Miss Youngson's Legacy:	Purchase of flowers for the church.
Fund for the elderly:	To carry out church activities for the benefit of the elderly within the church congregation.
Cafe Connect:	To assist in the setting up of Cafe Connect.
Miss Farquharson's Legacy:	For the benefit of the Pastoral Care Group.
Pastoral Care:	For the benefit of the Pastoral Care Group.
Local Charities:	To distribute donations to local charities.
Foodbank Fund:	To distribute grant received from the Co-op.
Garden Maintenance:	To improve garden areas in the Church grounds, using funds transferred from Mannofield Players.
Soft Furnishings:	To furnish an upstairs room to provide a meeting place for young people (funded by a £500 grant from the Barrack Foundation).
Worship Resources:	To purchase any materials or equipment etc for the use in Church services and any youth activities.
Women's Guild:	To enable the transfer of the Mrs J M Petric Endowment Fund, so that this money can be transferred to the Guild.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**15 Movement in Funds (Continued)**

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
<b>Endowment Funds</b>						
James D Anderson	705	-	-	(705)	-	-
Bristow Fund	44	-	-	(44)	-	-
Mrs Jane Cumming Gordon	383	-	-	(383)	-	-
Congregational	73	-	-	(73)	-	-
E D Jones	400	-	-	(400)	-	-
David Sievwright	110	-	-	(110)	-	-
Watson Fund	616	-	-	(616)	-	-
Mrs J M Petrie Fund	200	-	-	(200)	-	-
Francis G Rae Fund	200	-	-	(200)	-	-
Junior Choir	46	-	-	(46)	-	-
M Patterson Fund	777	-	-	(777)	-	-
	<u>3,554</u>	-	-	<u>(3,554)</u>	-	-
<b>Total Funds</b>	<u>1,093,117</u>	<u>312,483</u>	<u>(235,039)</u>	<u>-</u>	<u>3,165</u>	<u>1,173,726</u>

Purposes of Endowment Funds

During the year, a transfer was made of all remaining endowment funds to an appropriate restricted fund. This was after taking advice from the Church of Scotland legal team, and discussing the matter at Session in October 2024. This would protect the original intentions of the benefactors while allowing the money to be spent in the spirit intended. The original purposes of the funds were as follows:

James D Anderson Psalmody Fund:	Provision of music for the adult and juvenile choirs.
Bristow Fund:	Provision of Christmas parcels to deserving members of the congregation.
Mrs Jane Cumming Sunday School Picnic Fund:	Contribute towards cost of Sunday School picnic.
Gordon Congregational Fund:	Contribute towards congregational funds.
E. D Jones Fund:	Interest to be distributed amongst ten deserving members of the congregation as selected by the minister.
David Sievwright Fund:	Provision of Sunday School prizes.
Watson Fund:	Provision of Christmas parcels to deserving members of the congregation.
Mrs J M Petrie Fund:	Contribute towards woman's guild expenses.
Francis G Rae's Fund:	Contribute towards senior citizens outing.
Junior Choir Fund:	To purchase music or instruments for the choir.
M Patterson Fund:	For the use of Sunday School/Young Church.

**Mannofield Church, Aberdeen**  
**Notes To The Financial Statements (Continued)**  
**For The Year Ended 31 December 2024**

**16 Collections for Third Parties**

Amounts collected on behalf of other charities were as follows:-

	2024	2023
	£	£
Cross Reach	616	315
Poppy Scotland	248	637
Syria / Turkey Earthquake Appeal	-	2,788
Maggie's Aberdeen	-	315
Christian Aid	161	-
Instant Neighbour	320	-
	<u>1,345</u>	<u>4,055</u>

**Kirk Session Members serving as Trustees in 2024**

**Appendix 1**



