

The Church of Scotland  
Portlethen Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS 2022

Congregation No: 321934

Charity No: SC 007420



## Reference and Administrative Information

**Charity Name:** Portlethen Parish Church

**Charity Registration Number:** SC 007420

**Congregation Reference No:** 321934

**Contact Address:** The Church Office  
The Hill  
Portlethen  
AB12 4QP

### Trustees



### Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:



### Independent Examiner



**Bankers :** Bank of Scotland  
Aberdeen

**Trustees' Annual Report**  
**Year ended 31 December 2022**

**Structure, Governance and Management**

**Governing Document**

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

**Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees listed on page 1. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the **Kirk** Session, is elected by the congregation and introduced by Presbytery.

**Organisational Structure**

A 'Unitary Constitution' has been in place since 1st January 2013.

The Kirk Session which meets three times a year is responsible for spiritual affairs within the church as well as Finance, Property and Stewardship.

**Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Portlethen sits on the outskirts of Aberdeen City and continues to expand due to growing developments. Hillside, Marywell and Chapleton all have new communities and efforts continue to ensure the Church plays a vital role to bring them together.

Community Organisations are invited to attend Services, and these include the Air Training Corps, Boy Scouts and Girl Guides. The local schools, Primary and Secondary, continue to attend special Services and classes relating to the school curriculum in the Church building throughout the year. The Minister acts as Chaplain to the local schools conducting Assemblies on a regular basis.

Separate Christian Education is offered to children and youth via the Children's Ministry Team which meet within the church hall and offer activities to boys and girls ranging from pre-school up to primary seven age. This group operates under the name of "Messy Church".

The Church also organises regular social events and an annual online Christmas Fayre. The church also held their Christmas Tree Festival, which helped raise monies for Aberdeen Cyrenians.

Trustees' Annual Report (cont)  
Year ended 31 December 2022

### **Achievements and Performance**

During the year, **ReJilllilllilllran** Messy Church along with the Children's Ministry Team. Messy Church offers activities for c meets one Saturday every month from 3pm -5pm.

### **Financial Review**

The Church's main source of income is derived from Members' regular offerings via Open Plate, Free Will Offering Envelopes and by Bank Standing Orders. This is supplemented by tax refunds received under the Gift Aid scheme by those members who participate.

The Church continues to claim payments from HMRC under the Gift Aid Small Donations Scheme (GASDS).

The Church also receives income from a) rentals for the use of the church halls from external organisations, b) our regular fund-raising event, the annual Christmas Fayre and c) Weddings, Baptisms and Funeral services conducted by the Minister.

### **Reserves Policy**

It is the Trustees' policy to hold locally reserves of approximately three months expenditure including designated funds.

At the year end the Church held unrestricted cash funds of £38,000 of which £772 had been designated for Fabric Fund, £25,221 as a General Reserve and £12,007 for general use. The Fabric Fund balance is set aside for future repairs/maintenance and developments.

The Church also held £7,122 of restricted funds which have been provided for the purposes specified in Note 2 to the accounts, on page 8.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2022**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session/ **Cot1swga.tigAal Qefts** must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the **Kirk** Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

**Approved by the Trustees and signed on their behalf,**



Session Clerk

Trustee



Treasurer

**Date** 16 MARCH 2023

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

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Name: [REDACTED] C.C.A. (Fellow of the Association of Chartered Certified Accountants)

Address [REDACTED]

[REDACTED] Independent Examiner

Date: 16th March 2023

**Portletheo Parish Church**  
**Receipts & Payments Account**

Year ended 31 December 2022

	<b><u>Note</u></b>	<b>Unrestricted Funds 2022</b>	<b>Restricted Funds 2022</b>	<b>Endowment Funds 2022</b>	<b>Total 2022</b>	<b>Total 2021</b>
<b><u>Incoming Resources</u></b>						
<b>Incoming resources from generated funds</b>						
Voluntary income from donations		36338	0	0	36338	35077
Income from Investment		796	1	0	797	777
Rental Income from Church Buildings		15036	0	0	15036	7468
Receipts from fundraising activities		4862	0	0	4862	2988
Grants		0	0	0	0	2346
<b>Total Incoming Resources</b>	<b>3</b>	<b>57032</b>		<b>0</b>	<b>57033</b>	<b>48656</b>
<b><u>Resources Expend</u></b>						
Costs of generating funds	<b>4</b>	76	0	0	76	69
Charitable activities	<b>4</b>	63877	0	0	6387	5758
<b>Total Resources Expend</b>		<b>6393</b>	<b>0</b>	<b>0</b>	<b>6393</b>	<b>57647</b>
<b>Net incoming/(outgoing)resources before transfers</b>		-6921		0	-6920	-8991
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net incoming/(outgoing)resources before other recognised gains and losses</b>		-6921		0	-6920	-8991
<b>Proceeds from sale of investments</b>		0	0	0	0	0
<b>Net movement in funds</b>		-6921		0	-6920	-8991
<b>Total funds brought forward</b>		<b>44921</b>	<b>7121</b>	<b>0</b>	<b>52042</b>	<b>61033</b>
<b>Total funds carried forward</b>		<b>38000</b>	<b>7122</b>	<b>0</b>	<b>45122</b>	<b>52042</b>

**Portlethen Parish Church**

**Statement of Balances**

**At 31 December 2022**

	<b>Unrestricted funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	44921	7121	0	52042	61033
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	-6921	1	0	-6920	-8991
Bank & deposit balances carried forward	<u>38000</u>	<u>7122</u>	<u>0</u>	<u>45122</u>	<u>52042</u>
<b><u>Investments at market value</u></b>	34063	0	0	34063	38100
(cost £5338)	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

The accounts were approved by the Kirk Session and Financial Board on 16th March 2023.

For and on behalf of the Kirk Session and Financial Board

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**Session Clerk**

**Treasurer**



**Portlethen Parish Church**  
**Notes to the Accounts**

**1 Trustee Remuneration and Related Party Transactions**

Other than the Minister's Stipend and Expenses, shown in note 4, no remuneration or expenses were paid to a trustee of the charity.

**2 Movements in Funds**

	<b>At 1 January 2022</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>At 31 Dec 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
Unrealised Reserve	0	0	0	0	0
Designated Fabric Fund	1235	763	1226	0	772
Designated Reserve Fund	25188	33	0	0	25221
General Fund	18498	5628	62727	0	12007
	<u>44921</u>	<u>57032</u>	<u>63953</u>	<u>0</u>	<u>38000</u>
<b>Restricted funds</b>					
Margaret Donaldson Fund	6037		0	0	6038
JPIC	1084	0	0	0	1084
	<u>7121</u>	<u></u>	<u>0</u>	<u>0</u>	<u>7122</u>
<b>Endowment funds</b>				0	
<b>Total funds</b>	<u><b>52042</b></u>	<u><b>57033</b></u>	<u><b>63953</b></u>	<u><b>0</b></u>	<u><b>45122</b></u>

**Purposes of Unrestricted Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church and Church Hall properties.

Reserve Fund: The Trustees have set aside funds from the General Fund but immediately available if required.

General Fund: Represents the Bank Current Account for receiving and distributing funds.

**Purposes of Restricted Funds**

Margaret Donaldson Fund: This is a fund to benefit the Youth of the Church.

JPIC- Justice, Peace and Integrity of Creation - this group supports Christian Aid, Fairtrade and Eco Congregation.

**Portlethen Parish Church****Notes to the Accounts**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>3 Analysis of Income</b>					
WFO Scheme (non Gift Aid)	3477			3477	2809
Gift Aid Donations (incl " Gift Day")	21379			21379	22289
Tax Recovered on Gift Aid Donations	7148			7148	6427
Ordinary Offerings (Open Plate)	3964			3964	3087
Weddings and funerals	1200			1200	1357
Donations	0			0	465
Use of Premises - Hall Rental	15036			15036	7468
Investment Income	796			797	777
Presbytery Dues refund	370			370	0
Fund-raising Activities	3662			3662	1631
Grants	0			0	2346
	<b>57032</b>	<b>1</b>	<b>0</b>	<b>57033</b>	<b>48656</b>
<b>4 Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	76	0	0	76	69
	<b>76</b>	<b>0</b>	<b>0</b>	<b>76</b>	<b>69</b>
<b>Charitable activities</b>					
Ministries & Mission allocation	29298		0	<b>29298</b>	30208
Presbytery dues	0		0	0	1409
Minister's expenses	1918		0	<b>1918</b>	1802
Locum Minister	0		0	0	0
Other staffing costs	13299		0	13299	10295
Fabric repairs & maintenance	1226		0	1226	933
Council Tax	2859		0	2859	2775
Heat and light	5494		0	5494	3509
Insurance	2787		0	2787	2715
Christmas Fayre	0		0	0	155
Church office expenses	2647		0	2647	2226
Organ & music	568		0	568	542
Lunch Club	0		0	0	0
Christmas Tree Festival	0		0	0	0
Miscellaneous Expenses	1348		0	1348	314
Traidcraft Stall	0		0	0	0
Third Party Collections	2256		0	2256	345
JPIC	0		0	0	0
Resources	156		0	156	282
Messy Church	21		0	21	68
	<b>63877</b>	<b>0</b>	<b>0</b>	<b>63877</b>	<b>57578</b>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	<b>0</b>	0
	<b>63877</b>	<b>0</b>	<b>0</b>	<b>63953</b>	<b>57647</b>

## 5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend in the 5th and subsequent years £35,269.

	2022	2021
	£	£
<b>6. Collections for Third Parties</b>		
Aberdeen Cyrenians	813	0
1st Portlethen Scouts	443	0
Christian Aid Ukraine Appeal	1000	0
Portlethen Out of School Club	0	145
Christian Aid Stand-up for Mums	0	200
	<hr/>	<hr/>
	<b>2256</b>	<b>345</b>

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022	2021
<b><u>CAPITAL ACCOUNT</u></b>	£	£
Credit Balances held at 31 December at cost	<u>14627</u>	<u>14627</u>
Market Value of Balances at 31 December	<u>25887</u>	<u>28955</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>2540</u>	<u>2036</u>