

St Andrews Parish Church of Scotland Inverurie

Scotland · Charity number SC008791

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1937-03-23
Register	View on the OSCR register

Contact

Address	St. Andrew's Manse 1 Ury Dale Inverurie Aberdeenshire AB51 3XW
Website	http://www.standrewsinverurie.co.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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. The Church is administered in accordance with the terms of the Unitary Constitution.

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

Objectives: Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£240,360	£149,412	-	2
2024-12-31	£114,524	£128,682	-	2
2023-12-31	£107,016	£123,907	-	2
2022-12-31	£148,480	£127,965	-	2
2021-12-31	£115,994	£126,587	-	2
2020-12-31	£97,744	£131,906	-	2

St Andrews Parish Church of Scotland Inverurie

Scotland - Charity number SC008791

Accounts

The Church of Scotland

Inverurie St. Andrew's Parish Church



ACCRUED (SORP COMPLIANT) ACCOUNTS

Congregation No. 331972

Scottish Charity No. SC008791

Year Ended 31 December 2023

Reference and Administrative Information

Charity Name: St Andrew's Parish Church of Scotland Inverurie

Charity Registration Number: SC008791

Congregation Reference No: 331972

Contact Address: St Andrew's Church Office
High Street
Inverurie
Aberdeenshire
AB51 3QJ

Trustees



*Resigned as a trustee on 12:05:23

** Resigned as a trustee on 09:02:23, reinstated on 13:12:23

Board Members (continuing involvement as committee members under Unitary Constitution)



Principal Office Bearers

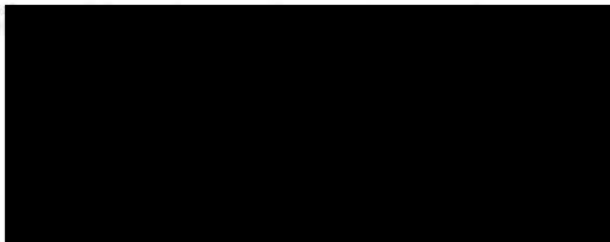
Moderator

Session Clerk

Clerk to the Board

Treasurer

Church Administrator



Independent Examiner



Bankers

Bank of Scotland

Garioch Centre

Inverurie

AB51 4SB

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. At the Stated Annual Meeting on 25:06:23, the congregation voted to adopt a Unitary Constitution. This decision was ratified by the Presbytery of the North East and Northern Isles at its meeting on 03:09:23, asking the Delegation of the General Assembly to issue the Unitary Constitution accordingly.

Organisational Structure

The Congregational Board was chaired by the minister, meeting at least five times in a year. The Kirk Session has now taken over the functions of the Congregational Board, and is also responsible for spiritual affairs within the church. The Kirk Session meets at least ten times a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

Achievements and Performance

Church Life

Worship is normally conducted at St Andrew's on Sundays at 10:00 a.m. Additional services to celebrate aspects of the Christian Year are held in the course of the year, often in conjunction with other Inverurie Churches.

Trustees' Annual Report (cont.)

Year ended 31 December 2023

The life and work of the congregation of St. Andrew's revolves around 'The Five Marks of Mission'. Although many of our activities contribute to more than one 'Mark of Mission', each mark is mainly addressed as follows:

Mark 1: To proclaim the good news of the Kingdom

The good news of the Kingdom is proclaimed most obviously at our weekly Sunday morning worship services, which can be attended in person, via online streaming, or as a recording at a more convenient time for the individual. In addition, a regular Bible study, open to all, is led by our Minister. The group, made up of members of St. Andrew's and Inverurie West Church, has read, and discussed, 1 & 2 [REDACTED]

Our Church magazine, 'The Saltire' is distributed every month by a team of willing volunteers. The magazine contains a varied mix of news, articles and information, and aims to open up parts of Scripture, communicate essential information, and keep the readership abreast of the life of the Church.

We work with other Christian Churches in the Inverurie area, through IDCT, to offer monthly services in various care homes/sheltered housing complexes in Inverurie, joint Holy Week services, an Easter 'Walk of Witness', carol singing around the group's large, wooden, Nativity display in The Square, and a Christingle service. The latter is well attended by families who have limited connection with the Church at other times.

On a community-wide basis, the annual Inverurie Remembrance Sunday service is held in St. Andrew's, immediately followed by a service at the War Memorial in The Square, in partnership with other churches in Inverurie, The Royal British Legion and Aberdeenshire Council.

Mark 2: To teach, baptise and nurture new believers

In addition to the Bible study group, there is a monthly Sunday School (Sunday Club), currently attended regularly by three children. The 1st Inverurie Company of The Boys' Brigade, meet weekly, during school term time, with separate meetings for Anchor Boys, Junior and Company Sections.

School chaplaincy is continuing to expand. With the willing permission of the Head Teacher of Inverurie Academy, a Chaplaincy Team has been set up and is currently evolving its involvement in the life of the school, recently beginning a 'Chaplaincy Café' one lunchtime each week. The team has worked also with the three primary schools in Inverurie, and the primary school in Port Elphinstone.

Trustees' Annual Report (cont.)

Year ended 31 December 2023

Mark 3: To respond to human need by loving service

After most Sunday services, we have a time of fellowship, with refreshments, in the hall. This is a welcome time of socialisation, especially for those members who have fairly limited social interaction during the week.

There were two social events, bringing both churched and non-churched people together, during 2023: a Concert in May and a Quiz in September. These events were successful both socially and financially, bringing a welcome boost to Church funds.

Over the course of 2023, twenty-four funerals were conducted, providing pastoral care for families and friends to help in their grief.

There were no weddings in 2023.

Mark 4: To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation

St. Andrew's Church pursues justice and peace through our support of Christian Aid Week collections and Christmas card delivery. We host Barnardo's to sell Christmas cards, etc. during October. There is a trolley in the vestibule to collect items for the local Foodbank.

Mark 5: To strive to safeguard the integrity of creation and sustain and renew the life of the earth

Where possible, we employ energy saving measures and have replaced the gas cooker in the kitchen for a more environmentally friendly electric one. To encourage recycling, we host a 'clothing bin' outside for the community to place unwanted items in so that they can be recycled.

Financial Review

Donations from the Congregation are a significant area of income. Income from offerings, including tax recovered on Gift Aid, amounted to £69,758 which is a decrease of £8,460 on 2022.

Rental incomes amounted to £20,919 which is an increase of £3,205 on 2022, helping to offset some of the reduction on donations.

Social and fundraising events raised £13,327 which is a decrease of £2,607 on 2022.

There was no income from legacies in 2023.

Trustees' Annual Report (cont.)

Year ended 31 December 2023

Expenditure during the year to ran at an average of approximately £10,270 per month, a slight decrease of approximately £230 per month.

Debtors at the year-end are:-

- Slimming World (£354) In liquidation and being addressed on our behalf by Church of Scotland.
- Barclay's Wealth Management Fund THE GRUBB TRUST Investor Reference 80177581, Account Number 60167859 (£1,000) The Grubb Trust was established in 1839 for which St. Andrew's Parish Church invested £1,000 in Barclay Wealth Management Fund in March 1994. This is now in liquidation being handled by BCI Liquidations (PWC) with whom we are in discussion and providing the evidences (November 2021) of our entitlement(s) under the liquidation. Given the breadth of investors this may take some time before it is concluded.

There has been no progress in either of these situations.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £42,968 which represents about four months expenditure.

The Church also held £3,998 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

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

Trustees' Annual Report (cont.)

Year ended 31 December 2023



Independent Examiner's Report to the Trustees of Inverurie St. Andrew's Parish Church

I report on the accounts of the charity for the year ended 31st December 2023.
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) © of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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 (other than disclosed below*)]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Date: 18/03/2024.

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention

St Andrew's Parish Church,
Inverurie

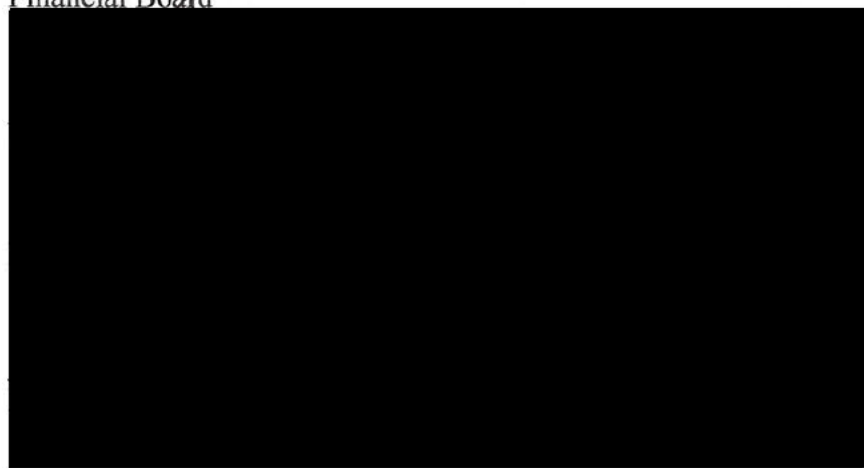
Receipts and Payments
Account
Year ended 31 December
2023

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	2023	2022
		2023	2023	2023	2023	2022
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	69,758	0	0	69,758	78,218
Legacies		0	0	0	0	35,000
Activities for Generating Funds		13,159	0	0	13,159	15,934
Bank & Deposit interest		0	0	0	0	305
Investment income		0	0	0	0	36
Flower Fund Donations		3012	0	0	3012	0
Rental of premises		20919	0	0	20919	17,894
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts from General Trustees		0	0	0	0	0
Transfer of Union Balance		0	0	0	0	0
Other Receipts	4	168	0	0	0	593
<u>Total Receipts</u>		<u>107,016</u>	<u>0</u>	<u>0</u>	<u>107,016</u>	<u>148,480</u>
<u>Payments</u>	5					
Costs of generating funds		0	0	0	0	0
Charitable activities		123,907			123,907	127,865
Governance costs		0			0	100
<u>Total Payments</u>		<u>123,907</u>	<u>0</u>	<u>0</u>	<u>123,907</u>	<u>127,965</u>
Excess of Receipts over Payments for the year before transfers		-16,891	0	0	-16,891	20,515
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>-16,891</u>	<u>0</u>	<u>0</u>	<u>-16,891</u>	<u>20,515</u>

St Andrew's Parish Church, Inverurie
Receipts and Payments
Account
Year ended 31 December
2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	64,476	3,857	0	68,333	47,775
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-16,891	141	0	-16,750	20,515
Bank & deposit balances carried forward	<u>47,585</u>	<u>3998</u>	<u>0</u>	<u>51,583</u>	<u>68,290</u>
<u>Investments at market value</u>					
(cost £9,005)		13,968		13,968	13,006
<u>Assets</u>					
Gift Aid Receivable	47,585	17,966	0	65,551	81,335
<u>Liabilities</u>					
Cost of repair not yet billed	0	0	0	0	0

For and on behalf of the Kirk Session and
 Financial Board



Date 13/3/24

St Andrew's Parish Church,
Inverurie
Receipts and
Payments Account
Year ended 31
December 2023

Trustee Remuneration and Related Party

1. Transactions

The minister was reimbursed travel costs and telephone/internet service costs totally £1587 and the Manse Council Tax of £3551 was paid by the church.

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

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	59,591	107,016	123,907	0	42,700
Music Deposit Fund	2,709	99	0	0	2,808
Fabric Fund	176	7	0	0	183
Improvement and Development Deposit Fund	2,000	0	0	0	2000
	<u>64,476</u>	<u>107,122</u>	<u>123,907</u>	<u>0</u>	<u>47,691</u>
Restricted funds					
Renovations Deposit Fund	3,857	141	0	0	3998
	<u>3,857</u>	<u>141</u>	<u>0</u>	<u>0</u>	<u>3998</u>
Endowment funds					
	0	0	0	0	0
Total funds	<u>68,333</u>	<u>107,263</u>	<u>123,907</u>	<u>0</u>	<u>51,689</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property

Music Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

Improvement and Development Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

Purposes of Restricted Funds

Renovation Fund: To provide funds for the church renovations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Analysis of					
3. Donations					
Donations (non Gift Aid)	20,341	0	0	20,341	2,803
Gift Aid Donations	35,432	0	0	35,432	49,558
Tax Recovered on Gift Aid Donations	8,858	0	0	8,858	15,734
Ordinary Offerings (Open Plate)	1,603	0	0	1,603	7,473
Other Offerings, Donations etc	3,524	0	0	3,524	2,650
	<u>69,758</u>	<u>0</u>	<u>0</u>	<u>69,758</u>	<u>78218</u>
Analysis of Other					
4. Income					
Other receipts	37,090	0	0	37,090	180
Life and Work Donations	168	0	0	168	162
Utility Refunds/Insurance Claim	0	0	0	0	251
	<u>37,258</u>	<u>0</u>	<u>0</u>	<u>37,258</u>	<u>593</u>
5. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Giving to Grow	50082	0	0	50082	55661
Presbytery dues	0	0	0	0	568
Voluntary Additional Stipend	0	0	0	0	0
Minister's Travel Expenses	1059	0	0	1059	1151
Minister's expenses	528	0	0	528	576
Ministerial Assistance	0	0	0	0	0
Pulpit supply	0	0	0	0	0
Other staffing costs	39156	0	0	39156	34400

Photocopier Lease Costs	1166	0	0	1166	1863
Fabric repairs & maintenance	6988	0	0	6988	1032
Fabric New Hall	84	0	0	84	157
Fabric Manse Maintenance	690	0	0	690	8653
Council Tax	3551	0	0	3551	3344
Heat and light (Church)	4335	0	0	4335	4804
Heat and Light (New Hall)	2437	0	0	2437	2162
Insurance	4700	0	0	4700	4390
Other building costs	936	0	0	936	769
Church office expenses	2327	0	0	2327	1721
Organ & music	0	0	0	0	699
Worship Accessories	1254	0	0	1254	550
IDCT Fees	125	0	0	125	50
Printing, stationery and postage	818	0	0	818	1215
Life and Work	168	0	0	168	144
Flower Fund	2968	0	0	2968	0
Social Fund	37	0	0	37	338
Donations to Ukraine	0	0	0	0	671
Other expenses	498	0	0	498	484
	<u>123,907</u>	<u>0</u>	<u>0</u>	<u>123,907</u>	<u>125402</u>
Governance costs					
Independent examiner's fees	0	0	0	0	0
Other payments					
Purchase of assets	0	0	0	0	2463
Purchase of investments					
	<u>123,907</u>	<u>0</u>	<u>0</u>	<u>123,907</u>	<u>127965</u>

6. 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 £30,135 and the maximum stipend (in the fifth and subsequent years of service) £37,032.

	2023	2022
	£	£

Collections for Third

7. Parties

	0	0
	<u>0</u>	<u>0</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2022
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	0	0
Market Value of Balances at 31 December		
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	10.71	10.37
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	252.19	248