

**CHURCH OF SCOTLAND**

**ABERLEMNO PARISH CHURCH**

**Receipts and Payments Accounts**

**2022**

**Congregation No: 301776**

**Charity No: SC018944**

**PRESBYTERY OF PERTH**

## Reference and Administrative Information

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Charity Name: Aberlemno Parish Church of Scotland

Charity Registration Number: SC018944

Congregations Reference No: 301776

Contact Address:

Wood of Aldbar Cottage  
Brechin  
DD9 6SZ

**Trustees Year Ending 31.12.2022**  
**Kirk Session:**

**Congregational Board:**

All Elders serve on the Congregational Board and all office bearers are ex officio members of the Congregational Board.

**Principal Office-bearers:**

Minister:

Interim Moderator:

Session Clerk:

Clerk to the Board

Church Treasurer

**Independent Examiner:**

**Bankers:**

Royal Bank of Scotland  
65 East High Street  
Forfar  
DD8 2EP

**Trustees' Annual Report: Aberlemno Parish Church of Scotland**  
**(SC018944)**

**Organisational Structure and Government**

The Congregation is administered in accordance with the Model Constitution of the Church of Scotland. The Kirk Session, consisting, originally, of the Minister, who was elected by the congregations and Inducted by the Presbytery, now the Interim Moderator appointed by Presbytery and Elders chosen by the Congregation and Ordained by the Kirk Session, deals with the administration of Matters Spiritual. The Congregational Board, consisting of the Minister, Elders and Board members, deals with the administration of Matters Temporal.

The weekly worship is led by an OLM who also carries out some pastoral duties within the limited time available.

**Recruitment and Appointment of Trustees**

The Kirk Session members are the Elders of the Church and are chosen from those members who are considered to have the appropriate gifts and skills.

Board Members are elected for a period of three years at The Stated Annual Meeting of the Congregation.

**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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

The purposes of the Charity are to provide the Sacraments and Ordinances of Religion, Pastoral Care and Christian Education and Fellowship within the Ecclesiastical Parish of Aberlemno to any who seek to avail of it and to those beyond its boundaries who are members or adherents of the Congregation.

During the last year there was weekly worship at either 10.00am or 11.30am. Aberlemno is a friendly and welcoming Church and its members contribute much to the wider Community. Because of the proximity of the famous Aberlemno Pictish Stones we welcome the return of many visitors from all over the world.

Our regular fund raising and social activities took place throughout the year and included a Quiz Night and Coffee Morning. Our 'Smartie Saver' continues unabated. Another successful Tractor Run and a Garden Tea was also organised with all proceeds donated to our Church.

## Financial Review

Various changes since the Covid pandemic have remained in the pattern of giving during this period. Several members of the congregation continue to use bank transfer to ensure their offerings were received. In addition, donations were received from members of the local community and further afield. The tax reclaimed on Gift Aid donations and, currently, the Open Plate through the Small Donations Scheme makes an enormous difference to the statement of accounts. At the year end the Church held unrestricted funds of £36,951 and restricted funds for fabric expenditure of £13,466

## Reserves Policy

The Congregational Reserve Funds consist of:

1. The Fabric Fund, held in the Church of Scotland Investors Trust and the Local Fabric Fund which is used for Fabric Expenditure on the Church and the Manse at Guthrie.
2. The Consolidated Fabric Fund, held in the Church of Scotland Investors Trust which represents the surplus of the proceeds of the sale of Aberlemno Manse and revenue from its investment. These funds are also held for Fabric expenditure.
3. The Reserve Account which has no restrictions on its use.

Up to date details of these investments are in the attached accounts.

There is no planned expenditure for the year ahead.

## Statement of Trustees' Responsibilities

The members of the 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 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 Trustees Investment Act (Scotland) 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,

Date 5th MARCH 2023

**Aberlemno Parish Church**  
**SC018944**  
**Report of the Independent Examiner**

**Respective responsibilities of trustees and examiner**

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 the Independent examiner's statement**

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 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 account for the year ended 31 December 2022 no matter has come to my attention,

- 1 which gives me reasonable cause to believe that in any material respect
  - accounting records have not been kept in accordance with Section 44(1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records
  - the statement of account do not comply with any of the requirements of Regulation 9 of the Charities Accounts (Scotland) Regulations 2006
  -
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the account to be reached.

Date: 7/3/23

**Aberlemno Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2022**

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	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Receipts</u></b>					
Donations - Note 3	23,967			23,967	25,547
Legacies					
Activities for Generating Funds	2,329			2,329	1,163
Rental of premises	0			0	0
Receipts from General Trustees					
Other Receipts					
Glebe Rent	1,350			1,350	1,350
Endowment income	944			944	546
<b>Total Receipts to General Fund</b>	<b>£28,590</b>			<b>£28,590</b>	<b>£28,606</b>
Bank and Deposit interest:					
Reserve	13			13	0
Fabric - local		25		25	1
Fabric - central		11		11	2
Investment Income					
Dividend - Fabric Fund		331		331	361
	<b>£13</b>	<b>£367</b>		<b>£380</b>	<b>£364</b>
<b>Total Receipts including Bank Interest</b>	<b>£28,603</b>	<b>£367</b>		<b>£28,970</b>	<b>£28,970</b>
<b><u>Payments</u></b> Note 4					
Cost of generating funds	178			178	107
Charitable activities	21,674			21,674	24,584
Bank charge					
<b>Total Payments from General Fund</b>	<b>£21,852</b>			<b>£21,852</b>	<b>£24,691</b>
<b>Surplus/Deficit of Receipts over Payments for the year before transfers</b>				<b>£7,118</b>	<b>£4,279</b>
				Surplus	Surplus

**Aberlemno Parish Church**  
**Statement of Balances**  
**At 31 December 2022**

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	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2022	2022		2022	2021
	£	£	£	£	£
Bank & deposit balances					
brought forward					
Current	24,498			24,498	20,583
Reserve	5,702			5,702	5,702
Fabric		13,099		13,099	12,735
Liabilities					
	<u>£30,200</u>	<u>£13,099</u>		<u>£43,299</u>	<u>£39,020</u>

**Movement in year:**

Surplus/Deficit of Receipts over Payments for the year		£7,118	£4,279
		Surplus	Surplus

£50,417      £43,299

**Bank and deposit balances c/f**

Current	31,236		31,236	24,498
Reserve	5,715		5,715	5,702
Fabric		13,466	13,466	13,099
	<u>£36,951</u>	<u>£13,466</u>	<u>£50,417</u>	<u>£43,299</u>

**Investment at market value**

Growth Fund (cost (2,989))		£16,254	£18,180
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**Assets**

Gift Aid reclaimable		£4,000	£4,000
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The accounts were approved by the Kirk Session and Financial Board on (date) 5th MARCH 2023

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

During the year 2022 no trustees, apart from the Minister, received any reimbursement of expenses incurred during the year. The Minister received reimbursement of expenses amounting to £2,018

**2. Movements in Funds**

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	Adjustment for Payments Relating to Different year	At 31.12.22 £
General Fund	24,498	28,590	21,852			31,236
Reserve Fund	5,702	13				5,715
<b>Restricted funds</b>						
Designated Fabric Fund	13,099	367				13,466
<b>Endowment funds - none</b>						
<b>Total Funds</b>	<b>£43,299</b>	<b>£28,970</b>	<b>£21,852</b>			<b>£50,417</b>

Total funds shown above relate to Bank and Deposit Balances only and exclude Fabric monies invested in the Church of Scotland Investors Trust Growth Fund (see Investment section of Statement of Balances)

**Purposes of Designated Funds**

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

Reserve Fund: No restrictions

Unrestricted	Restricted	Endowment		
Funds	Funds	Funds	Total	Total
2022	2022		2022	2021
£	£	£	£	£

### 3. Analysis of Donations

WFO Scheme (non Gift Aid)	4,606		4,606	4,641
Gift Aid Donations	8,127		8,127	9,843
Tax Recovered - Gift Aid Donations	4,511		4,511	4,273
Ordinary Offerings (Open Plate)	4,258		4,258	2,539
Other Offerings, Donations etc	2,465		2,465	4,251
	<u>£23,967</u>		<u>£23,967</u>	<u>£25,547</u>

### 4. Analysis of Payments

#### Costs of generating funds

Investment Managers' fees	0		0	0
Offering envelopes	108		108	107
Fund Raising Expenses	70		70	0
	<u>£178</u>		<u>£178</u>	<u>£107</u>

#### Charitable activities

Ministries & Mission allocation	12,860		12,860	15,702
Presbytery dues	448		448	407
Sunday School expenses	0		0	0
Minister's expenses	2,018		2,018	3,066
Pulpit supply	1,050		1,050	75
Other staffing costs	600		600	800
Fabric repairs & maintenance	220		220	1,826
Heat and light	1,300		1,300	453
Water	0		0	0
Insurance	1,692		1,692	1,703
Other building costs	0		0	0
Other expenses	683		683	0
Printing	693		693	193
Telephone	110		110	359
	<u>£21,674</u>		<u>£21,674</u>	<u>£24,584</u>

#### Governance costs

Independent examiner's fees

#### Other payments

Purchase of assets

Purchase of investments

## 5. Minister's Stipend

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

Collection for Third Parties	2022	2021
Betel UK	221	
DEC Ukraine Appeal	484	
Maggie's Centre		78
Christian Aid		112
Mary's Meals		149
Poppy Scotland	65	102
<b>Total</b>	<b>£770</b>	<b>£441</b>

## APPENDIX

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

	2022	2021
	£	£
<b>CAPITAL ACCOUNT</b>		
Credit Balances held at 31 December at cost	33,616	33,616
	=====	=====
Market Value of Balances 31 December	51,768	55,802
	=====	=====
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	39,629	38,442
	=====	=====