

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO SC051948

Trustees' Annual Report

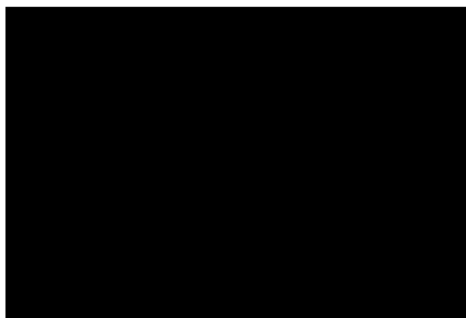
For the Year Ended 31st August 2024

Trustees' Annual Report

For the Year Ended 31st August 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31st August 2024.

Charity Trustees



Charity contact information

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO

(Also known by "Saint Matthew Aberdeen SCIO" name)

Scottish Charity Number: SC051948

Address: 329 Lang Stracht, Aberdeen, AB15 6FA



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 22 August 2022. It has a single tier structure and as such the trustees are the members of the charity.

Charity Trusteeship is open to;

- any person aged 16 or over; and
- who has been nominated for Trusteeship by the Parish Council of The Greek Orthodox Parish of Saint Matthew Aberdeen community,

who subscribes to the purposes of the organisation and wishes to see them fulfilled.

No person is recruited during the 31st of August 2024 Year End period.

Objectives and activities

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO objectives are:

- to advance the Greek Orthodox religion, and in furtherance of this by;
- making available a place of worship for the Greek Orthodox community of Aberdeen and the surrounding area;
- promoting opportunities for the observance and practise of the Greek Orthodox religion;
- working in partnership with other bodies to achieve its purposes.

The main activities involve receiving donations, grants and raising funds in relation to the above purposes.

In addition, the Charity receives cause-specific donations for our 'Church Fund', so that a church building is purchased, maintained and improved in order to become available as a place of worship for the Greek Orthodox community of Aberdeen and the surrounding area.

The Charity also receives cause-specific donations for a 'Philoptochos Fund' aiming to support the poor and those in actual need of emergency financial help, at the Charity's discretion.

Achievements and performance

The Charity purchased Nigg Parish Church building to develop it as its permanent place of worship in Aberdeen and the surrounding areas. The Charity established accounts with utility providers and contracted local professionals for repairing the roof due to the storm Gerrit and unblocking the rainwater downpipes and drainpipes.

The financial donations and support received was from The Greek Orthodox Archdiocese Of Thyateira And Great Britain as well as by Eponymous and Anonymous Donors, for cause-specific (Church Fund and Philoptochos Fund) and non-cause-specific purposes.

The Charity also purchased from The Greek Orthodox Archdiocese Of Thyateira And Great Britain one (1) Bilingual Baptismal Certificate and one (1) Chrismation (in English) Certificate to allow for related services to take place.

Financial review

Table 1 and Figure 1 below, present the breakdown of the financial performance of the Charity for the 31st August 2024 Year End period (Note: Figures are rounded to the nearest GBP).

Table 1 – Breakdown of the Financial Performance of the Charity

All Values in GBP (£)	Restricted	Unrestricted	Grand Total
Philoptochos Fund	100		100
Church Fund	-43,561		-43,561
Anonymous Donation		5,646	5,646
Eponymous Donation	11,675	1,510	13,185
Payments		-1,121	-1,121
Receipts		4,325	4,325
Grand Total	-31,786	10,360	-21,426

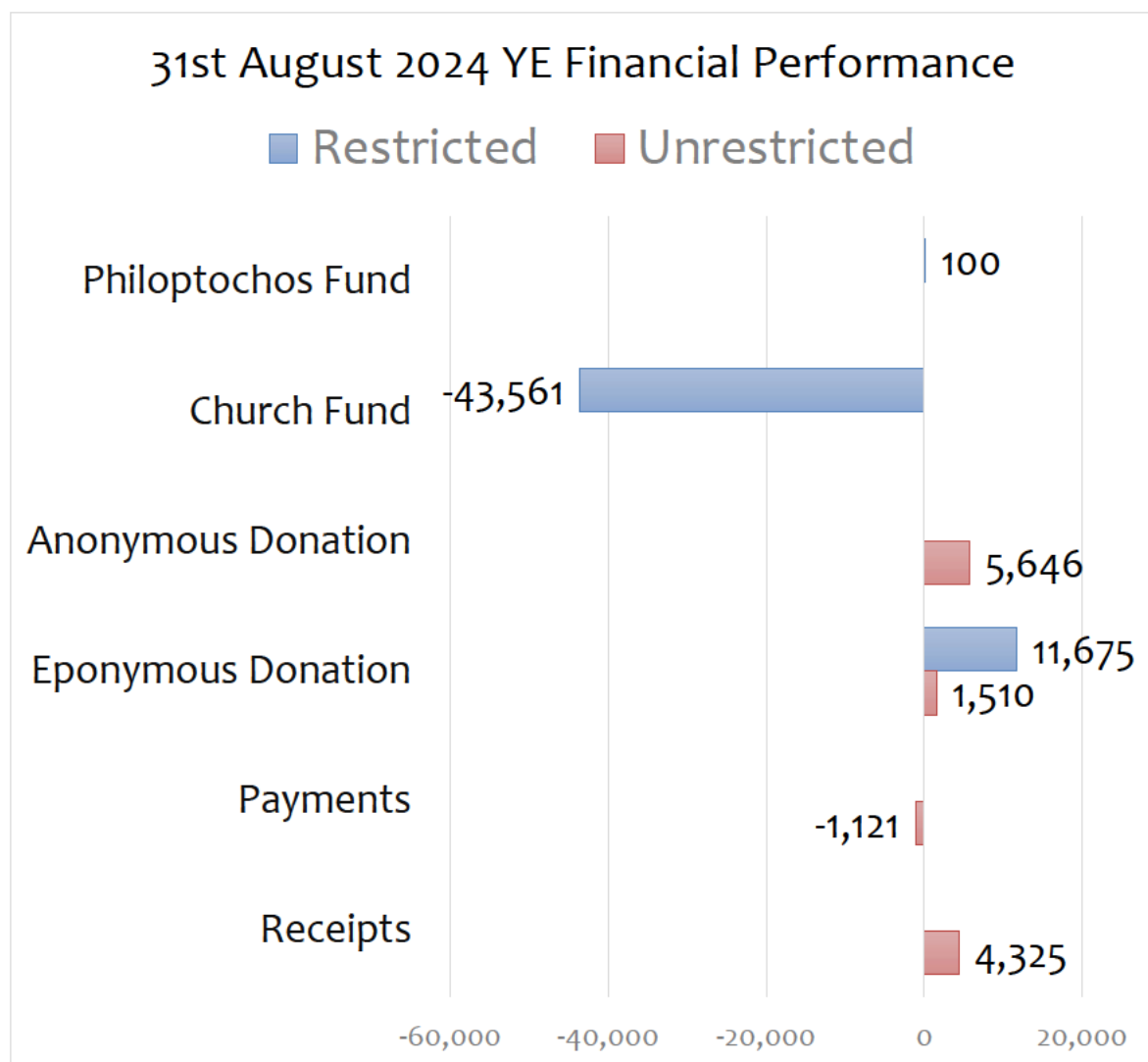


Figure 1 – Breakdown of the Financial Performance of the Charity

Statement of the charity's policy on reserves

The policy for holding reserves has not been developed, as recurring expenses are yet to be determined in the future periods. The difference between the desired levels and the levels of reserves to hold for its actual purposes, shall be determined by financial measures.

Future plans

The charity intends to engage professionals with the aim to restore the Nigg Parish church to a place of worship for the Greek Orthodox community of Aberdeen and the surrounding area.

The Charity will continue to collaborate with the Parish council of The Greek Orthodox Parish of Saint Matthew Aberdeen community for the furtherance of its purposes.

Declaration

Signed on behalf of the charity trustees:

[Redacted signature area]

Print name

[Redacted name]

Designation

Convenor

Date

02/03/2025

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO

SC051948



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	7,156	11,775			18,931	16,910
Legacies					-	-
Grants		20,000			20,000	25,000
Receipts from fundraising activities					-	
Gross trading receipts	126				126	
Income from investments other than land and buildings	31				31	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,168				4,168	
					-	
A1 Sub total	11,481	31,775	-	-	43,256	41,910
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,481	31,775	-	-	43,256	41,910
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,121	13,561			14,682	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	1,121	13,561	-	-	14,682	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets		50,000			50,000	35
Purchase of investments					-	
A4 Sub total	-	50,000	-	-	50,000	35
Total payments	1,121	63,561	-	-	64,682	35
Net receipts / (payments)	10,360	(31,786)	-	-	(21,426)	41,875
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	10,360	(31,786)	-	-	(21,426)	41,875

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,415	38,460			41,875	-
	Surplus / (deficit) shown on receipts and payments account	10,360	(31,786)			(21,426)	41,875
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	13,775	6,674	-	-	20,449	41,875

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Global Payments Mobile Pay Device	Unrestricted funds	35	35	35
	Nigg Parish Church Building	Restricted funds	50,000	50,000	-
		Total	50,035	50,035	35

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of approval

02 March 2025

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted Funds are split as:

Anonymous Donations, when donations are gifted via a collection plate or box and it is not possible to identify the donor(s) or when the donor prefers to be anonymous.

Eponymous Donations, when the donors are identifiable.

Restricted Funds are split as:

Church Fund received for the support towards the purchase, maintenance, improvement of a church building, including any other future operations.

Philoptochos Fund received for the support towards the poor and those in actual need of emergency financial help at the discretion of the Charity.

Grants by The Greek Orthodox Archdiocese Of Thyateira And Great Britain towards the Church Fund (See below section C2 Grants)

Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants			
Church Fund to purchase a church building.	Charity No:243715	1	20,000
Total			20,000

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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	Number of trustees	£
C4b Trustee expenses - details		
Cost of purchasing Baptismal & Christmation (Eng) Certificates (2-off)	1	813

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	Baptismal & Christmation Certificates are issued by our Archdiocese and only sold to our Trustee Priest-in-Charge, ordered via the Archdiocese website and paid by card payment only.
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The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO SC051948

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Anonymous Donations	5,646				5,646	2,240
Eponymous Donations	1,510				1,510	1,210
Church Fund		11,675			11,675	13,360
Philoptochos Fund		100			100	100
Total	7,156	11,775	-	-	18,931	16,910

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Archdiocese Grant for Church Fund		20,000	20,000	25,000
			-	
			-	
			-	
Total	-	20,000	20,000	25,000

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
HMRC CHARITIES ST05646 GIFT AID CLAIM	4,168				4,168	-
					-	
					-	
					-	
					-	
					-	
					-	
Total	4,168	-	-	-	4,168	-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Payments relating directly to Charity's Activities	1,121				1,121	
Payments relating directly to Church Building		13,561			13,561	
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,121	13,561	-	-	14,682	-

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The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO SC051948

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Anonymous Donations	Unrestricted fund 2 - enter name of fund below Eponymous Donations	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	5,646	1,510			7,156	3,450
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts		126			126	
buildings		31			31	
Rents from land & buildings					-	
Gross receipts from other charitable activities		4,168			4,168	
<i>Sub total</i>	5,646	5,835	-	-	11,481	3,450
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<i>Sub total</i>	-	-	-	-	-	-
<i>Total receipts</i>	5,646	5,835	-	-	11,481	3,450
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,121				1,121	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<i>Sub total</i>	1,121	-	-	-	1,121	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	35
Purchase of investments					-	
<i>Sub total</i>	-	-	-	-	-	35
<i>Total payments</i>	1,121	-	-	-	1,121	35
<i>Net receipts / (payments)</i>	4,525	5,835	-	-	10,360	3,415
Transfers to / (from) funds					-	
<i>Surplus / (deficit) for year</i>	4,525	5,835	-	-	10,360	3,415

Nature and purpose of funds

Anonymous Donations are funds received anonymously without any specific cause apart from supporting the Charity's operations.
Eponymous Donations are funds received eponymously without any specific cause apart from supporting the Charity's operations.

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO SC051948

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Church Fund	Philoptochos Fund				
Receipts						
Donations	11,675				11,675	13,360
Legacies					-	
Grants	20,000				20,000	25,000
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities		100			100	100
Sub total	31,675	100	-	-	31,775	38,460
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	31,675	100	-	-	31,775	38,460
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,561				13,561	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	13,561	-	-	-	13,561	-
Payments relating to asset and investment movements						
Purchases of fixed assets	50,000				50,000	
Purchase of investments					-	
Sub total	50,000	-	-	-	50,000	-
Total payments	63,561	-	-	-	63,561	-
Net receipts / (payments)	(31,886)	100	-	-	(31,786)	38,460
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(31,886)	100	-	-	(31,786)	38,460

Nature and purpose of funds

Church Fund received for the support towards the purchase, maintenance, improvement of a church building, including any other future operations.
 Philoptochos Fund received for the support towards the poor and those in actual need of emergency financial help at the discretion of the Charity.

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name

The Greek Orthodox Parish of Saint Matthew Aberdeen SCIO

Registered charity number

SC051948

On the accounts of the charity for the period

Period start date

Day
01

Month
09

Year
2023

to

Period end date

Day
31

Month
08

Year
2024

Set out on pages

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 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

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address: