

Aberdeen Bridge of Don Oldmachar

Church of Scotland

Year ending 31 December 2023

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 311901

Charity No: SC 025324

Reference and Administrative Information

Charity Name: Aberdeen Bridge of Don Oldmachar Church of Scotland

Charity Registration Number: SC025324

Congregation Reference No: 311901

Contact Address: Ashwood Park
Bridge of Don
ABERDEEN
AB22 8PR

Trustees

Rona	Alexander
Alasdair	Brooks
Judith	Byers
Gillian (Moyra)	Cowie
Elizabeth	Haig
Elaine	MacDonald (to 24th August 2023)
Ronald	Marshall
George	McLeod
Richard	Neilson (on Sabbatical)
Karen	Sommerville

Principal Office-bearers

Minister:	Rev Darren Jalland
Session Clerk	Judith Byers
Church Treasurer:	Rona Alexander
Church Secretary	Margaret Thom (to 28th April 23)
Church Secretary	Karen Sommerville (from 25th April 23)

Independent Examiner

Mr Douglas Temple
5 Dubford Walk
Bridge of Don
AB23 8GN

Bankers

Bank of Scotland
79 Ellon Road
Bridge of Don
ABERDEEN
AB23 8BY

Aberdeen Bridge of Don Oldmachar Church of Scotland

Statement of Balances

As at 31st December 2023

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	21,584	11,765	-	33,349	31,438
Movement in year:					
Excess of Receipts over Payments for the year	2,386	(3,230)	-	(845)	1,911
Bank & deposit balances carried forward	23,969	8,535	-	32,504	33,349

Assets

Gift Aid Receivable Jan 24	1,501	1,311
GASDS for April-Dec 23	895	

Liabilities

CORRA Grant	2000
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The accounts were approved by the Kirk Session On 25th January

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Independent Examiner

Aberdeen Bridge of Don Oldmachar Church of Scotland

Receipts and Payments Account

For the year ending 31st December 2023

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	33,299	483	-	33,782	31,751
Legacies					-	
Activities for Generating Funds		4,323	70		4,393	5,098
Bank & Deposit interest					-	
Investment income		642			642	98
		38,264	553	-	38,817	36,947
Rental of premises		18,736			18,736	15,411
Sale of assets					-	
Sale of investments					-	
Grants					-	14,100
Receipts from General Trustees					-	745
Other Receipts					-	
HMRC Furlough Scheme					-	-
<u>Total Receipts</u>		57,000	553	-	57,553	67,203
<u>Payments</u>	4					
Costs of generating funds					-	
Charitable activities		54,614	3,783		58,397	64,392
Governance costs					-	900
<u>Total Payments</u>		54,614	3,783	-	58,397	65,292
Excess of Receipts over Payments for the year		2,386	(3,230)	-	(845)	1,911

Aberdeen Bridge of Don Oldmachar Church of Scotland

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Seven trustees received a total of £2,591.92 in reimbursement of expenses incurred on behalf of the congregation.

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2023	Receipts	Payments	Transfers	2023
	£	£	£	£	£
Unrestricted funds					
Designated Organisations	367	3,064	(3,014)		417
Designated Fabric	1,014	990	(600)		1,404
General Fund	20,203	52,519	(50,400)		22,322
	<u>21,584</u>	<u>56,573</u>	<u>(54,014)</u>	<u>0</u>	<u>24,143</u>
Restricted funds					
Church & Manse Refurbishment Fund	594		(57)	-	537
Audio Equipment Fund	1,046		(202)	-	844
Youth Work Fund	6,361		(127)		6,234
Local Church Fund	54		-	-	54
Harship Grant	2,000		(2,000)		0
Warm Spaces Grant	1,710	70	(1,041)		739
Special collections	-	484	(484)		0
	<u>11,765</u>	<u>554</u>	<u>(3,911)</u>	<u>-</u>	<u>8,408</u>
Total funds	<u>33,349</u>	<u>57,127</u>	<u>(57,925)</u>	<u>0</u>	<u>32,551</u>

Purposes of Designated Funds

Organisations : Funds of Kids & Co, Little Jammers and Youth Club

Fabric : From fundraising events for fabric improvements to the church

Purposes of Restricted Funds

Church and Manse Refurbishment : To fund refurbishment of the Church Centre and the manse

Audio Equipment : To upgrade and purchase audio equipment

Youthwork Fund: To fund local youth work ministries

Local Church Fund : To fund the work of local Christian ministries

Special Collections : Retiring Collections for specific causes * note 6 £483

3. Analysis of Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
FWO Scheme (non Gift Aid)	1,530	-	-	1,530	1,390
Gift Aid Donations	20,372			20,372	21,104
Tax Recovered on Gift Aid Donations	5,980			5,980	6,233
Ordinary Offerings (Open Plate)	4,797			4,797	3,025
Other Offerings, Donations etc	620	483		1,103	990
	<u>33,299</u>	<u>483</u>	<u>-</u>	<u>33,782</u>	<u>32,742</u>

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees	-				
Offering envelopes	-				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Charitable activities

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Minister's expenses	343			343	1,865
Pulpit supply	64			64	60
Fabric repairs and maintenance	6,187			6,187	8,722
Manse council tax	3,600			3,600	-
Building costs	10,544			10,544	9,360
Manse Repairs & Maintenance	400			400	8,445
Church salaries	7,648			7,648	7,250
Church office expenses	2,493			2,493	2,639
Presbytery dues	730			730	730
Youth ministry expenses	95	127		222	1,518
Cafes, Vending etc	35			35	-
Other expenses	1,055			1,055	1,687
Grants		2,000		2,000	1,100
Ministries and Mission Contribution	17,641			17,641	15,717
Fundraising Expenses	637			637	-
Special/retiring collections		483		483	1,661
CAP	3,144			3,144	3,144
Audio Equipment		202		202	204
WarmSpace Grant		971		971	290
	<u>54,614</u>	<u>3,783</u>	<u>-</u>	<u>58,397</u>	<u>64,392</u>

Governance costs

Independent examiner's fees				-	900
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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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032

6. Collections for Third Parties

	2023 £	2022 £
Turkey & Syria Earthquake Fund	344	
Poppy Scotland	80	65
Tillydrone Flat		73
Ukraine		1,523
World Day of Prayer	60	
	<u>483</u>	<u>1,661</u>

7. Trustee Donations Remuneration and Declarations

	2023 £	2022 £
Donations during the year from trustees to the congregation	10,780	11,537

Seven trustees received a total of £2,591.92 in reimbursement of expenses incurred on behalf of the congregation.

Two trustees disbursed grants of £2,000

One trustee disbursed special collections of £483

No trustees received any remuneration

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

During the year £343 Minister's expenses were paid. Council tax of £3,600 was paid for the Manse.