

**The Church of Scotland**

**New Machar Parish Church**

**Congregation No: 331987**

**Charity No: SC024017**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Year-end 31<sup>st</sup> December 2022**

## Table of Contents

<b>Reference and Administrative Information.....</b>	<b>3</b>
Trustees: .....	3
Principal Office-bearers:.....	3
<b>Independent Examiner:.....</b>	<b>3</b>
<b>Bankers:.....</b>	<b>3</b>
<b>Structure, Governance and Management .....</b>	<b>4</b>
Governing Document .....	4
Recruitment and Appointment of Trustees .....	4
Organisational Structure .....	4
<b>Objectives and Activities .....</b>	<b>4</b>
<b>Achievements and Performance.....</b>	<b>5</b>
<b>Proposed Parish Linkage .....</b>	<b>5</b>
<b>Financial Review .....</b>	<b>6</b>
Income .....	6
Expenditure .....	6
Reserves Policy .....	6
<b>Statement of Trustees' Responsibilities .....</b>	<b>7</b>
<b>Independent Examiner's Report .....</b>	<b>8</b>
<b>Receipts and Payments Account.....</b>	<b>9</b>
<b>Bank and Deposit Balances .....</b>	<b>10</b>
<b>Statement of Balances .....</b>	<b>11</b>
<b>Notes to the Accounts.....</b>	<b>12</b>

**Reference and Administrative Information**

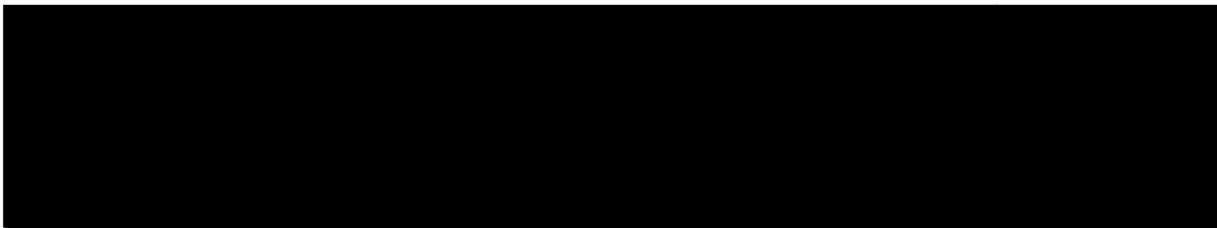
**Charity Name:** New Machar Parish Church

**Charity Registration No:** SC024017

**Congregation Reference No:** 331987

**Contact Address:** 16 School Road  
Newmachar  
Aberdeenshire  
AB21 0WB

**Trustees:**



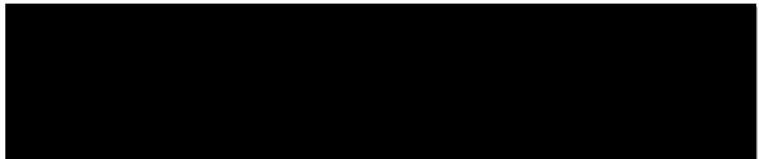
**Principal Office-bearers:**

Minister:

Interim Moderator:

Session Clerk:

Church Treasurer:



**Independent Examiner:**



23 Woodburn Crescent  
Aberdeen  
AB15 8JX

**Bankers:**

Virgin Money PLC  
62 Union Street  
Aberdeen  
AB10 1WD

## **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. 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.

### **Organisational Structure**

The Kirk Session has the minister as Moderator. The Kirk Session meets six times throughout the year for ordinary business, dealing with all matters' temporal and spiritual. On occasions *in hunc effectum* or *pro re nata* meetings may be called. The Kirk Session has a Finance Committee and a Property Committee. These Committees meet regularly to consider financial and property matters, and then make a report to the Kirk Session, which may or may not accept any recommendations contained in the report. In addition to these committees the Kirk Session has established five congregational Teams – consisting of elders and members of the congregation. These Teams are Outreach, Worship, Discipleship, Fellowship and Ministry. Team Leaders Meetings are held usually about three times per Session and the Kirk Session receive regular reports from the Team meetings and Team Leaders Meetings. Ultimately the Kirk Session has the responsibility for approving, or otherwise, the plans put forward by the Teams.

### **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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Public Worship of Almighty God is observed every Sunday morning. Throughout 2022 morning worship was held at 10.30 am. All our services are open to all, irrespective of whether they are members of the congregation. In addition to our regular diet of worship we also hold regular Communion services led by the Interim Moderator and ministers from Dyce Parish Church, and additional services to celebrate the significant Christian festivals of Christmas, Easter and Pentecost. New Machar Parish Church is also responsible for conducting a monthly service held at the local sheltered housing complex, though services were suspended during 2022 due to COVID restrictions.

There are a number of activities run by the New Machar Parish Church which meet regularly, viz: COOL (Children of Our Lord) club on Sunday afternoons; LAFF (Ladies Fellowship and Friendship), Café Church during the summer, a weekly Book Study Group, a weekly Bible Study Group and a weekly Prayer Meeting.

Several community groups meet in The Pathway Centre during the week. In addition, we have contact with the local packs of the Scout and Guide Movement. They attend worship on Remembrance Sunday and for their Founder's Day (Scouts) and Thinking Day (Guides) Service in February.

### **Achievements and Performance**

As the parish church, New Machar Parish Church continues to provide funeral services and spiritual support for the bereaved. In 2022 we lost 10 members through death, had no members join or leave by Certificate of Transference, and added no new members from outside the denomination. During the year 10 funerals were held, 1 wedding was officiated, and no baptisms were performed. The Sacrament of Communion was reintroduced during 2022 following lifting of Covid restrictions. Throughout the year, a busy schedule of services and events resumed following drastic curtailment because of Covid-19 restrictions.

We sought to live up to our Mission Statement '*A Church at the heart of the community with a heart for the community*' through elders keeping in touch with members in their districts, and praying for them. Our Games Nights for children of Primary School age, and Youth Café Nights for older youngsters have yet to restart. It is very pleasing to report that our Children & Youth Leader is continuing to link with New Machar Primary School through both visits to the school and pupils visiting the church.

With the lifting of Covid restrictions a Holiday Club was held again during the summer.

Several community groups continue to meet in our church premises. The fabric of the church building and the manse continues to be maintained in accordance with our pre-determined plans. The Pathway Centre is helping us in our mission to the community, as well as offering a much-needed extra facility for both the church and the community. Monthly coffee mornings have resumed allowing charities and community groups to have a stall promoting their work. A Platinum Jubilee lunch was held in July to celebrate the reign of our late monarch, Queen Elizabeth II.

In the absence of a Minister, we continued to maintain Sunday Worship though the combined efforts of the Eldership and Congregational Teams with support from Interim Moderators and guest preachers.

### **Proposed Parish Linkage**

In October, it was confirmed by the Presbytery of Gordon that New Machar Parish Church would be linking up with Dyce Parish Church, part of the Presbytery of Aberdeen and Shetland, and become a constituent linked-parish of the newly-proposed Presbytery of the North East & the North Isles. The process of linking the two parishes will commence on 1<sup>st</sup> January 2023 when the new Presbytery comes into effect.

## **Financial Review**

### **Income**

The principal source of income for New Machar Parish Church for year-end 31<sup>st</sup> December 2022 was regular offerings including covenanted offerings. The income of £41,165 from this source shows a decrease of £3,825 over 2021 income of £44,990.

The Congregation's income from all sources in 2022 was £54,516 compared to a figure of £58,625 for 2021 showing a decrease of £4,109. The decrease was due to a £5,000 legacy escalating the figure for 2021.

It is noted that income from 'Weddings and Funerals' was £300 in 2022 compared to £210 in 2021. Income of £779 was raised from 'Coffee Mornings' in 2022 compared to none during 2021 due to COVID restrictions. No fundraising events were held during 2022.

The church's charitable collections of £2,081 are itemised on page 16.

### **Expenditure**

Outgoings for 2022 decreased to £35,444 down from £55,089 in 2021, mainly due to having a reduced M&M.

No *Stewardship Campaign on Giving* was carried out during 2022.

### **Reserves Policy**

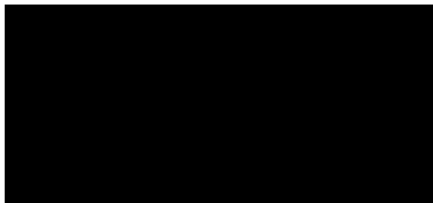
New Machar Church aims to hold a reserve fund in its current bank account to cover a minimum of 3 months' operating costs. This policy is reviewed annually. It is currently estimated to be ca. £13,500.

In the General Fund we hold £33,970 for General Congregational Purposes, plus an additional £48,140 in deposits held with the Church of Scotland Investors Trust.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 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*

Date: 29th March 2023

## **Independent Examiner's Report**

### **Report to the Trustees of New Machar Parish Church**

I have examined and reported on the accounts of the charity for the year ended 31<sup>st</sup> December 2022 which are set out on pages 9 to 16.

### **Respective Responsibilities of Trustees and Examiners**

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

- 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) which, in my opinion, requires further examination in order to enable a proper understanding of the accounts to be reached.

  
**23 Woodburn Crescent**  
**Aberdeen**  
**AB15 8JX**

Signed: 

Date: 29<sup>th</sup> March 2023.....



**Receipts and Payments Account**

CoS Receipts and Payments Analysis			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
Receipts	Notes						
		Activities for Generating Funds	1,194	0	0	1,194	
		Bank and Deposit interest	310	3	0	313	44
	(5)	Donations	41,165	0	0	41,165	44,990
	(8)	Collections for Third Parties	2,081	0	0	2,081	
		Movement In Deposits	0	0	0		15
		Legacies	0	0	0	0	
		<b>SUB TOTAL</b>	<b>44,750</b>	<b>3</b>	<b>0</b>	<b>44,753</b>	<b>45,049</b>
		Grants	0	0	0	0	
		Other Receipts	122	0	0	122	2,798
		Other receipts-Utility Refunds	1,061	0	0	1,061	
		Legacies	0	0	0	0	5,000
		Receipts From General Trustees	0	0	0		5,778
	(1)	Rental of premises	8,580	0	0	8,580	
		Sale of assets	0	0	0	0	
		Sale of investments	0	0	0	0	
		<b>SUB TOTAL</b>	<b>9,763</b>	<b>0</b>	<b>0</b>	<b>9,763</b>	<b>13,576</b>
<b>TOTAL RECEIPTS</b>			<b>54,513</b>	<b>3</b>	<b>0</b>	<b>54,516</b>	<b>58,625</b>

CoS Receipts and Payments Analysis

TOTAL

Trustees' Annual Report Year-end 31st December 2022

Payments	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
		Costs of generating funds	(259)	0	0	(259)	(153)
		Charitable activities	(33,499)	0	0	(33,499)	(54,936)
		Donations to Third Parties	(1,686)	0	0	(1,686)	
		Governance costs	0	0	0	0	
<b>TOTAL PAYMENTS</b>	<b>(6)</b>		<b>(35,444)</b>	<b>0</b>	<b>0</b>	<b>(35,444)</b>	<b>(55,089)</b>

CofS Validation Check

TRUE

<b>INCOME/EXPENDITURE SURPLUS/(SHORTFALL)</b>	<b>Notes</b>		<b>19,069</b>	<b>3</b>	<b>0</b>	<b>19,073</b>	<b>3,536</b>
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CofS Validation Check

TRUE

## Bank and Deposit Balances

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
General Fund		33,970	0	0	33,970	27,409
General Congregational Purposes (Revenue)		39,698	0	0	39,698	0
Fabric Fund		0	0	0	0	7,186
Building Project Fund		0	577	0	577	17,649
76 Crombie Capital Fund		0	0	0	0	0
71 Individual Funds Revenue		5,935	0	0	5,935	5,881
76 Individual Funds Capital		46	0	0	46	46
50 Consolidated Fabric Fund (Revenue)		1,884	0	0	1,884	1,875
<b>TOTAL BANK AND DEPOSIT BALANCES</b>		<b>81,533</b>	<b>577</b>	<b>0</b>	<b>82,110</b>	<b>60,046</b>

CofS Check

TRUE

**Statement of Balances**

Statement of Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
<b>TOTAL BROUGHT FORWARD AT 01 JANUARY 2021</b>		62,975	62	0	63,037	57,389
<b>Excess of Receipts over Payments for 2022</b>		19,069	3	0	19,073	3,536
CofS Validation Check		TRUE				
<b>TOTAL FUNDS CARRIED FORWARD TO 2023</b>		<b>82,044</b>	<b>65</b>	<b>0</b>	<b>82,110</b>	<b>60,925</b>

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
Cost		0	378	0	378	0
<b>TOTAL ASSETS</b>		<b>82,044</b>	<b>443</b>	<b>0</b>	<b>82,488</b>	<b>66,866</b>

The accounts were approved by the Kirk Session on 29<sup>th</sup> March 2023.

For and on behalf of the Kirk Session.

Signed:  .....

Session Clerk

Signed:  .....

Treasurer

## **Notes to the Accounts**

### **(1) Rental of Premises**

The following is a breakdown of the income from use of premises:

- Rental income from the Manse (Sep to Dec) amounted to £4,800
- Refundable deposit for rental of the manse is £1,200
- Rental income from external use of the Pathway Centre amounted to £2,535

### **(2) Trustee Remuneration and Related Party Transactions**

During the year, four trustees received remuneration:

- Mr Lewis Taylor, a member of the Kirk Session, received £2,990 as Church Officer
- Mrs Christine MacLeod, a member of the Kirk Session, received £3,921 as Church Administrator.
- Rev Carl Irvine, a member of the Kirk Session [Jan-Sep], received £359 for travel expenses as Interim Moderator.

### **(3) Movement of Funds**

#### Purposes of Designated Funds

- Fabric Fund – the Trustees have set aside funds for the maintenance of the Church property.
- Building Project Fund – the Trustees have set aside funds for the payment of building work.

#### Purposes of Restricted Funds

- Crombie Capital and Revenue Funds – funds for repairs to stained glass window in Church building.
- Agency Collection Fund – funds carried over to next financial year collected for third parties.

### **(4) Statement on Accounting Discrepancy**

As a consequence of the passing of our Church Administrator and delayed appointment of a replacement, a due diligence was carried out by the Treasurer, an Elder and an independent party. It was revealed that figures for both the General Account and Deposits had been incorrectly stated. These have since been fully reconciled with both Virgin Money bank statements and Church of Scotland Investor Certificates (for 2021 and 2022), as tabulated below. It is noted that an overstatement of funds occurred due to an inadvertent data management error from the outset (i.e. baseline figures had been entered incorrectly to the finance management system).

Additionally, during the second half of the year transactions were recorded using a different finance management system to fully reflect current reporting standards. Consequently, 2021 accounts have not been reworked in detail, however comparative figures are provided, but only at a summary level in some cases.

Trustees' Annual Report Year-end 31st December 2022

Statement on Accounting Discrepancy	Reported Figures 31 December 2021	Reconciled Figures 31 December 2021 (using Investor Certificates issued December 2021)	Reported Figures 31 December 2022 (using Investor Certificates issued December 2022) <i>THESE FIGURES USED FOR 2022</i>
General Fund	27,409	15,168	33,970
General Congregational Purposes (Revenue)	---	39,479	39,698
Fabric Fund	7,186	---	---
Building Project Fund	17,649	573	577
76 Crombie Capital Fund	0	0	0
71 Individual Funds (Revenue)	5,881	5,895	5,935
76 Individual Funds Capital	46	46	46
50 Consolidated Fabric Fund (Revenue)	1,875	1,875	1,884
<b>TOTAL BANK AND DEPOSIT BALANCES</b>	<b>60,046</b>	<b>63,037</b>	<b>82,110</b>

**(5) Analysis of Donations**

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1104: Tax Recovered		5,380	0	0	5,380	8,390
1105: Ordinary Offerings		3,344	0	0	3,344	512
1106: Other Offerings		1,372	0	0	1,372	240
1107: WFO (Gift Aid)		31,070	0	0	31,070	35,848
<b>TOTAL DONATIONS</b>		<b>41,165</b>	<b>0</b>	<b>0</b>	<b>41,165</b>	<b>44,990</b>

CofS Validation Check

TRUE

**(6) Analysis of Payments**

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1201: Ministries-Mission Allocation		(8,455)	0	0	(8,455)	(22,626)
1209: Presbytery Dues		(256)	0	0	(256)	(273)
1214: Ministry Travel expenses		(359)	0	0	(359)	(1,248)
1215: Vacancy Costs		(360)	0	0	(360)	
1231: Fundraising Expenses (Regular)		(259)	0	0	(259)	(153)
1240: Church Officer Salary		(2,990)	0	0	(2,990)	
1244: Church Administrator Salary		(3,921)	0	0	(3,921)	(8,167)
1246: Cleaner Salary		(2,964)	0	0	(2,964)	
1250: Photocopier Lease Costs		(732)	0	0	(732)	
1251: Stationery, Postage, Office Supplies, Magazine Publishing		(861)	0	0	(861)	(1,392)
1252: Photocopying		(8)	0	0	(8)	
1253: Church Telephone and Internet Services		(806)	0	0	(806)	
1255: Church Computer Support		(724)	0	0	(724)	(2,481)
1266: Choir and Music Expenses		(305)	0	0	(305)	
1271: Publicity and Advertising		(74)	0	0	(74)	
1272: Training for Mission		(200)	0	0	(200)	
1278: Children and Youth Ministry Expenses		(264)	0	0	(264)	
1300: Fabric Maintenance Church		(751)	0	0	(751)	(7,879)
1303: Electricity Church		(2,269)	0	0	(2,269)	(4,104)
1307: Insurance Church		(1,456)	0	0	(1,456)	(2,269)
1308: Cleaning Materials and Specialist Services		(67)	0	0	(67)	
1320: Fabric Maintenance Manse		(1,947)	0	0	(1,947)	
1321: Electricity Manse		(189)	0	0	(189)	
1325: Council Tax Manse		0	0	0	0	(2,901)
1326: Insurance Manse		(196)	0	0	(196)	
1343: Electricity Pathway Centre		(394)	0	0	(394)	
1344: Gas Pathway Centre		(1,174)	0	0	(1,174)	
1345: Insurance Pathway Centre		(751)	0	0	(751)	
1360: Fabric Maintenance New Hall		(40)	0	0	(40)	
1365: Donations to Third Parties		(1,686)	0	0	(1,686)	
9999: Miscellaneous Expenditure		(990)	0	0	(990)	(1,596)
<b>TOTAL EXPENDITURE</b>		<b>(35,444)</b>	<b>0</b>	<b>0</b>	<b>(35,444)</b>	<b>(55,089)</b>

Trustees' Annual Report Year-end 31st December 2022

Governance Costs included in Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1280: Accountancy Fees	0	0	0	0	0
1391: Audit or Independent Examination	0	0	0	0	0
1392: Preparation of Accounts	0	0	0	0	0
1393: Legal Costs (Governance)	0	0	0	0	0
1394: Loan Repayment	0	0	0	0	0
<b>TOTAL GOVERNANCE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Other Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1465: Purchase of Fixed Assets	0	0	0	0	(9,715)
1466: Purchase of investments	0	0	0	0	0
<b>TOTAL OTHER PAYMENTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,715)</b>

## (7) 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 5<sup>th</sup> and subsequent years) £35,269.

**(8) Collection for Third Parties**

Donations/Collections for Third Parties included in Income/ Expenditure	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2022	TOTAL 31 DECEMBER 2021
1135: Collections for Third Parties	2,081	0	0	2,081	283
1365: Donations to Third Parties	(1,686)	0	0	(1,686)	(283)
<b>TOTAL DONATIONS FOR THIRD PARTIES</b>	<b>395</b>	<b>0</b>	<b>0</b>	<b>395</b>	<b>0</b>

Collections for Third Parties	2022	2021
Dyce Foodbank	130	---
Cyrenians	125	---
Ukraine Appeal	111	---
Trussell Trust Inverurie Foodbank	130	---
Christians Against Poverty	100	---
Christian Aid	328	200
Balmedie House	50	---
First Responders	100	---
MacMillian	251	---
Parents And Toddlers	160	---
Christians Against Poverty	220	---
Ocumel	200	---
Dyce Christmas Lunch	175	---
Aberdeenshire Foodbank	---	83
<b>TOTAL COLLECTED</b>	<b>2,081</b>	<b>283</b>

In addition, cash collections were organised raising £200 for Brain Tumour Research, and a retiral cash collection of £272 for a Ukrainian family. In both cases the cash was given directly to the nominated recipients.