



NEWMACHAR CHURCH
At the heart of the community, with a heart for the community

The Church of Scotland
New Machar Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

Year end December 2020

Congregation No: 331987

Charity No: SC024017



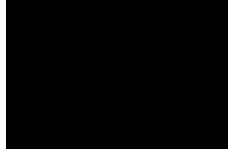
Reference and Administrative Information

Charity Name: New Machar Parish Church

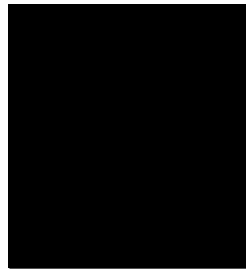
Charity Registration Number: SC024017

Congregation Reference No: 331987

Contact Address:



Trustees:

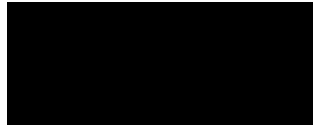


Principal Office-bearers:

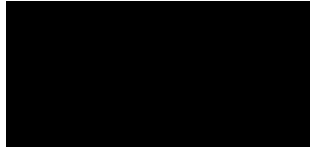
Minister:

Session Clerk:

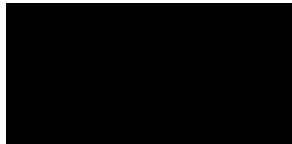
Church Treasurer:



Independent Examiner:



Bankers:



Trustees' Annual Report

Year ended 31 December 2020

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 in a 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 2020 morning worship was held at 10.30 am., until the Lockdown in March. Reduced numbers were once again allowed to meet in the church building for worship from 18 October until 20 December. All our services are open to all irrespective of whether or not they are members of the congregation. **In addition to our regular diet of worship we also hold Evening Services on the first Sunday of the month, except January, July and August; and additional services to celebrate the great Christian festivals of Christmas and Easter. New Machar Parish Church is also responsible for conducting a monthly service held in the local sheltered housing complex.** (All services in red were cancelled from March 2020 because of Covid-19 restrictions).

There are a number of children's and youth activities run by the New Machar Parish Church. On a Sunday, during morning worship, there is a crèche for children up to three years, a Sunday School (called C.O.O.L. Club) for children three years to P7 and a Bible Class (called the Cooler Stuff) for youngsters of Secondary School age. A number of 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 in their packs on Remembrance Sunday and for their Founder's Day (Scouts) and Thinking Day (Guides) Service in February.

From March 2020 all such events were cancelled because of Covid-19 Restrictions. The C.O.O.L. Club, however, did prepare a short video for each of the Sunday Services from October onwards, and put together a virtual Nativity presentation.

Trustees' Annual Report (cont'd)

Year ended 31 December 2020

Achievements and Performance

As the parish church New Machar Parish Church continues to provide funeral services and spiritual support for the bereaved. In 2020 the number of funerals was nine. We lost 7 members by death and none by Certificate of Transference but added no new members. There were no weddings in 2020. There were no Baptisms. The Sacrament of Communion was administered on the first Sunday of January, February, and March. One other communion service was held in the local sheltered housing complex. In 2020 New Machar Parish Church of Scotland's usual busy schedule of services and events was drastically curtailed 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 people in their districts, and praying for them, while the Minister did like-wise for the elders. Our Games Nights for children of Primary School age, and Youth Café Nights for older youngsters ceased from March, again because of Covid-19 restrictions. It is very pleasing to report that our minister is continuing to gain good access to New Machar Primary School. From March onwards this was through e-mail contact with Senior Staff, offering any assistance they required, and through occasional videos that the Minister was asked to contribute to Class Assemblies and special services held in the School: e.g., End of Session and Christmas services.

There was no Holiday Club in the summer of 2020, again because of Covid-19 restrictions.

In 'normal' circumstances a large number of community groups continue to meet in our church premises. The fabric of the church building and the manse continues to be improved 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. Proposals to revamp our monthly coffee mornings to allow charities and community groups to have a stall and promote their work were approved by the Kirk Session, and have been a great success.

Financial Review

Income

The principal source of income for New Machar Parish Church for year ending 31st December 2020 was regular offerings including covenanted offerings. The income of £45,155 from this source shows a significant decrease of £5,469 over 2019 income of £50,624.

The Congregation's income from all sources in 2020 was £47,957 compared to a figure of £56,420 for 2019 showing a significant decrease of £8,463. The decrease is due to the effects of Covid-19.

It is noted that income from 'weddings and funerals' dropped to nil in 2020 compared to £175 in 2019. 'Coffee Mornings' decreased to £502 in 2020 from £934 in 2019. There were no fundraising events held in 2020.

The church's charity donations of £576.33 are itemised on page 12.

Expenditure

Outgoings for 2020 decreased from £65,421 in 2019 to £53,903, due to Covid-19 restrictions.

During 2019 New Machar Church carried out a Stewardship Campaign on giving. The whole membership was invited to attend one of three identical events on Church Life and "Where the money goes". Unfortunately, the full effect of the campaign which was expected during 2020 has been diminished by the Coronavirus pandemic.

Reserves Policy

New Machar Church aims to hold a reserve fund in our current bank account to cover a minimum of 3 months' operating costs, this policy being reviewed annually. This is currently estimated at ca. £9,000. An additional £41K is held in a Deposit Fund for General Congregational Purposes with the Church of Scotland Investors Trust.

Trustees' Annual Report (cont'd)
Year ended 31 December 2020

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:

17/03/21

**New Machar Parish Church
SC024017**

Independent Examiner's 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 December 2020 which are set out on pages 8 to 13.

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.

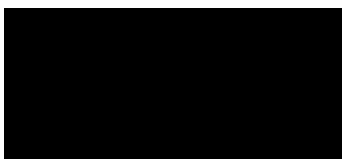
Independent Examiner's Statement

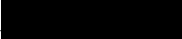
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

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



Signed: 

Date: 8 APRIL 2021

New Machar Parish Church
Receipts and Payments Account
Year ended 31 December 2020

		Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020	Total 2019
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	45,155	-	-	45,155	50,624
Legacies		-	-	-	-	-
Activities for Generating Funds		270	-	-	270	1,001
Bank & Deposit interest		302	-	-	302	389
Investment income		-	49	-	49	59
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Rental of premises		-	-	-	-	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		-	-	-	-	1,761
Other Receipts		2,234	87	-	2,321	2,583
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Receipts</u>		47,961	136	-	48,097	56,417
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Payments</u>	4					
Costs of generating funds		151	-	-	151	454
Charitable activities		53,752	-	-	53,752	64,968
Governance costs		-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Total Payments</u>		53,903	-	-	53,903	65,422
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Receipts over Payments for the year before transfers		(5,942)	136	-	(5,806)	(9,060)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Transfers		-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of Receipts over Payments for the year		(5,942)	136	-	(5,806)	(9,060)

New Machar Parish Church
Statement of Balances

At 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		57,405	(87)	-	57,318	66,378
Movement in year:						
Excess of Receipts over Payments for the year		(5,942)	136	-	(5,805)	(9,060)
Bank & deposit balances carried forward		<u>51,463</u>	<u>49</u>	<u>-</u>	<u>51,655</u>	<u>57,318</u>
<u>Investments at market value</u>						
(cost £ xxxxx)		<u>-</u>	<u>5,926</u>	<u>-</u>	<u>5,926</u>	<u>5,877</u>
<u>Liabilities</u>						
Agency Collections not paid out		<u>-</u>	<u>192</u>	<u>-</u>	<u>192</u>	<u>(87)</u>

The accounts were approved by the Kirk Session on 17/03/2021.

For and on behalf of

Session Clerk

Treasurer



New Machar Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 2 trustees received remuneration. [REDACTED] who is a member of the Kirk Session received £966 for providing his services as Church Officer during the year [suspended from May 2020 until normal services resume] and [REDACTED] also a member of Kirk Session received £4705 as Church Administrator.

1 trustee, [REDACTED] received expenses totalling £4366 for travel expenses, telephone calls and council tax.

2 Movements in Funds

	At 1 January 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
Unrestricted funds					
Designated Fabric Fund	7,186	-	-	-	7,186
Designated Building Project Fund	17,644	4	-	-	17,648
General Fund	32,573	47,957	53,903	-	26,627
	<u>57,403</u>	<u>47,961</u>	<u>53,903</u>	<u>-</u>	<u>51,461</u>
Restricted funds					
Crombie Capital Fund	46	-	-	-	46
Crombie Revenue Fund	5,831	49	-	-	5880
Agency Fund	(87)	87	-	-	-
	<u>5,877</u>	<u>136</u>	<u>-</u>	<u>-</u>	<u>5,926</u>
Total funds	<u>63,195</u>	<u>48,097</u>	<u>53,903</u>	<u>-</u>	<u>57,389</u>

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 for repairs to stained glass window in Church

Agency Collection Fund – funds carried over to next financial year collected for third parties

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	Total 2019 £
3. Analysis of Donations					
WFO Scheme (Gift Aid)	34,880	-	-	34,880	38,068
Gift Aid Donations	-	-	-	-	109
Tax Recovered on Gift Aid Donations	9,581	-	-	9,581	9,396
Ordinary Offerings (Open Plate)	503	-	-	503	2,289
Other Offerings, Donations etc	192	-	-	192	761
	<u>45,155</u>	<u>-</u>	<u>-</u>	<u>45,155</u>	<u>50,624</u>
4 Analysis of Payments					
Costs of generating funds					
Fund Raising Exps. (exceptional)	-	-	-	-	277
Fund Raising Exps. (Regular)	151	-	-	151	178
	<u>151</u>	<u>-</u>	<u>-</u>	<u>151</u>	<u>454</u>
Charitable activities					
Ministries & Mission allocation	18,855	-	-	18,855	30,770
Presbytery dues	166	-	-	166	381
Voluntary Additional Stipend	-	-	-	-	-
Minister's expenses	1,485	-	-	1,485	1,155
Minister's telephone	-	-	-	-	418
Pulpit supply	-	-	-	-	-
Other staffing costs	9,381	-	-	9,381	13,018
Fabric repairs & maintenance	8,693	-	-	8,693	3,171
Council Tax	2,881	-	-	2,881	2,765
Heat and light	4,185	-	-	4,185	4,777
Insurance	2,225	-	-	2,225	2,388
Other building costs	-	-	-	-	-
Church office expenses	1,611	-	-	1,611	1,940
Organ & music	-	-	-	-	-
Printing, stationery and postage	1,744	-	-	1,744	3,038
Other expenses	2,526	-	-	2,526	1,147
	<u>53,903</u>	<u>-</u>	<u>-</u>	<u>53,903</u>	<u>65,422</u>
Governance costs					
Independent examiner's fees	-	-	-	-	-
Other payments					
Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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 £28,137 and the maximum stipend (in the 5th and subsequent years) £34,577.

	2020	2019
	£	£
6. Collections for Third Parties		
Balmedie House	145.88	190.00
Christian Aid	55.20	611.83
Friends of Anchor	-	111.00
Aberdeenshire North Foodbank	-	91.64
Social Bite Fund	-	100.00
Christian Aid Cyclone Appeal	-	158.00
World Vision Sponsored Child	-	273.60
Christians Against Poverty	237.57	-
Newmachar Community Council Christmas Lights	137.68	-
	<u>576.33</u>	<u>1,658.60</u>

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2020 £	2019 £
Credit Balances held at 31 December at cost	0.00	0.00
	<hr/>	<hr/>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	1,873.32	1,861.48
	<hr/>	<hr/>