

Mannofield Church of Scotland, Aberdeen

**Congregational Accounts
Year Ended 31 December 2024**

CoS Congregational Number: 311856
Scottish Charity Number: SC001680

**Mannofield Church, Aberdeen
Trustees' Annual Report
For The Year Ended 31 December 2024**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in Policy. 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 co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are scheduled in Mannofield every Sunday at 10.00am. These services provide the opportunity for people to gather in fellowship, cultivate supportive relationships and encourage the development of a personal faith. Although our numbers dropped in the years after Covid, we have stabilised our attendance and, on most Sundays, we will welcome approximately 100 people to in-person Worship. Despite the challenges of falling numbers of young people in worship we have continued to offer Young Church, with a constant, though small number, of young people enthusiastically attending and taking part each week. We are pleased with around 70-100 views of Sunday online worship each week, which combined with the in-person worship, means we continue to worship with strong numbers.

Worship is also held weekly on a Wednesday at 10:30am and broadcast online. At this Service we constantly have on average 20 people with 40 views online.

We seek that worship is a springboard for "living faith" shown in our corporate support of our community and in the lives of individuals who carry their faith into action.

Although we continue as a single Parish Church, we see our shared work within the Parish Grouping as a vital witness across our communities.

Mannofield Church can be very proud of our continued efforts to be the Parish Church to our community that now includes the area of Garthdee. Our Pastoral presence in our community is being noted.

**Mannofield Church, Aberdeen
Trustees' Annual Report (Continued)
For The Year Ended 31 December 2024**

Achievement and Performance

Mannofield is a large congregation of over 650 members. As the membership is predominantly older the attendances are not as good as they used to be. However, in comparison with other churches we are fortunate to have a large proportion of the membership regularly attending services and participating in the life of the congregation. The balance of age demographic at Sunday worship is noticeably younger than many at comparable local congregations.

Our activities cater for the full spectrum of age range and interests, and it is worth noting that midweek we are fortunate to partner with Boys Brigade and Brownie/ Guide Sections. The Boys Brigade company is at its highest strength in the last 15 years.

Worship style is varied according to the nature of the service. Worship is intended to offer stimulus, challenge and comfort and the objective is that all people regardless of outlook find Mannofield a caring and restful spiritual home.

Numerous activities are offered within church life to cater for all generations. The Midweek Service regularly incorporates a café-style service which contributes to the various styles of worship offered. We have 3 Life Groups meeting most weeks, a weekly Bible Study, a weekly Prayer Group and an Alpha course in the winter.

In this last year we have welcomed several new members. These people join us through switching their 'Lines' from membership of other congregations. It is noted that in general these new members worship regularly and participate in the activities of the church. The message they bring is that they find us to be a very warm and welcoming congregation.

Café Connect

Café Connect contributes hugely to the life, outreach and variety of what we offer and to our engagement with the community.

It opened in April 2017 and continues to be a bridge to the community and a source of energy for the building and inspiration for the congregation. Café Connect has been set up as a separate limited company with its own directors and its annual accounts do not form part of the finances of Mannofield Church.

Overall, Café Connect has brought many more people into the church premises and is providing a facility for members and non-members alike. By opening our doors in this way, we believe that we are breaking down barriers and that there is potential to attract people to find out more about Christian life.

Mannofield Church, Aberdeen
Trustees' Annual Report (Continued)
For The Year Ended 31 December 2024

Financial Review

In terms of financial highlights in 2024, Mannofield Church delivered

Unrestricted including Designated Funds

- Income £278,496 (2023 £187,128)
- Expenditure £210,062 (2023 £232,056)
- Net income £68,434

Restricted Funds

- Income £33,987 (2023 £33,962)
- Expenditure £24,977 (2023 £55,648)
- Net income £9,010

Unrestricted, including designated funds, income of £278,496 is higher than 2023 (£187,128); which is due in part to a higher sum of legacies received, £36,334 in 2024, compared with £1,000 in 2023.

- Offerings increased by £37,628 or approx. 37% from £101,142 to £138,770, principally due to a very generous donation of £30,000.
- Contributions from Congregational organisations decreased from £4,361 to £2,490 mainly a result of a large increase in contributions from Mannofield Church Guild in 2023.

Total expenditure was £235,039 a decrease of £52,665 or 18% from 2023 expenditure of £287,704. Fabric repairs and maintenance on both the Church and Manse was £39,187 (2023 £70,415) and decreased by £31,228.

Total net income before gain on financial instruments was £77,444 compared to net income of £66,614 in 2023 with as mentioned above a large part of the net income for 2024 consisting of legacies and donations received.

Net surplus, after an increase in the value of financial instruments for 2024 of £3,165 (2023 gain of £12,659) was £80,609 compared with a net deficit after financial instruments for 2023 of £53,955. However, it must be noted that this surplus figure includes a donation of £20,000 to be distributed to local charities.

Mannofield will continue to be pro-active in aiming to maximise Gift Aid income. Tight control of expenditure will be maintained.

**Mannofield Church, Aberdeen
Trustees' Annual Report (Continued)
For The Year Ended 31 December 2024**

Financial Review (continued)

A number of retiring collections were made in 2024 (see note 16) and we are pleased to note a total of £1,345 was collected for various causes, all of which were distributed to the causes. Church organisations also contribute to the wider work of the Church both locally and internationally.

Reserves

At the year end the Church held unrestricted funds, excluding funds held in relation to asset revaluation, of £521,812 (2023 £453,303) which represents more than twelve months' worth of regular expenditure, at 2024 levels.

Mannofield Church also held Restricted Funds of £41,893 at 31st December 2024 (2023 £29,404).

Structure, Governance and Management

The Church is administered in accordance with the terms of the Unitary Constitution.

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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session have oversight over all areas of church life.

Certain responsibilities are delegated to Committees, including the Finance Committee and the Fabric Committee, as appropriate. The Kirk Session is also responsible for the spiritual affairs within the church.

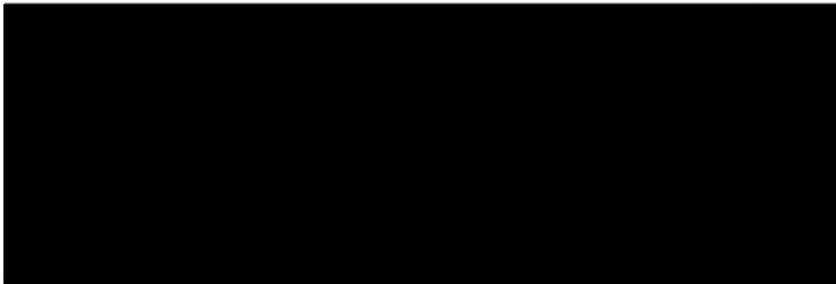
**Mannofield Church, Aberdeen
Trustees' Annual Report (Continued)
For The Year Ended 31 December 2024**

Reference and Administrative Information

Trustees

The list of Kirk Session members who served as Trustees during 2024 can be found at Appendix 1.

Principal Office Bearers




Principal Office

The Church Office
Mannofield Church
Great Western Road
Aberdeen
AB10 6UZ

Charity Number

SC001680

Independent Examiner

 Bain Henry Reid, Chartered Accountants

Bankers

Virgin Money, Queen's Cross Branch, Aberdeen
TSB Bank plc, St Nicholas Branch, Aberdeen

Website

Further details regarding the church and its activities can be accessed at
www.mannofieldchurch.org.uk

**Mannofield Church, Aberdeen
Trustees' Annual Report (Continued)
For The Year Ended 31 December 2024**

Trustees Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

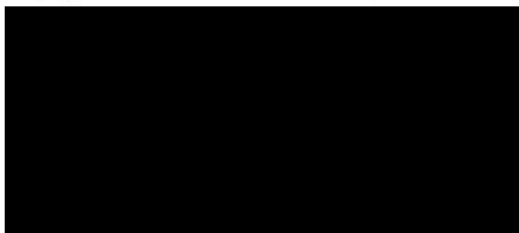
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the Trustees are required to –

- Select suitable accounting policies and then apply them consistently
- Observe the method and principles in the applicable Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and any financial information on the church's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



25 March 2025

Mannofield Church, Aberdeen
Independent Examiner's Report To The Trustees

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 8 to 21.

Respective responsibilities of Trustees and Examiner

The 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 (as amended).

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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31 December 2024, 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 with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended) and;
- to prepare accounts which accord with the accounting records and comply with the Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Name:

Relevant Professional body: The Institute of Chartered Accountants of Scotland

Address:

Bain Henry Reid
4 West Craibstone Street
Aberdeen

Date:

28th MARCH 2025

Mannofield Church, Aberdeen
Statement of Financial Activities
For The Year Ended 31 December 2024

	Note	Unrestricted including Designated Funds	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	228,197	33,880	-	262,077	176,508
Charitable activities	3	2,000	-	-	2,000	1,820
Other trading activities	4	26,410	-	-	26,410	24,107
Investments	5	21,889	107	-	21,996	18,655
Total income		278,496	33,987	-	312,483	221,090
Expenditure on:						
Raising funds	6	-	-	-	-	113
Charitable activities		210,062	24,977	-	235,039	287,591
Total expenditure		210,062	24,977	-	235,039	287,704
Net income/(expenditure) before gains and losses on financial instruments		68,434	9,010	-	77,444	(66,614)
Net gains/(losses) on financial instruments		3,165	-	-	3,165	12,659
Net income/(expenditure)		71,599	9,010	-	80,609	(53,955)
Transfers between funds	15	75	3,479	(3,554)	-	-
Total Funds brought forward		1,060,159	29,404	3,554	1,093,117	1,147,072
Total funds carried forward		1,131,833	41,893	-	1,173,726	1,093,117

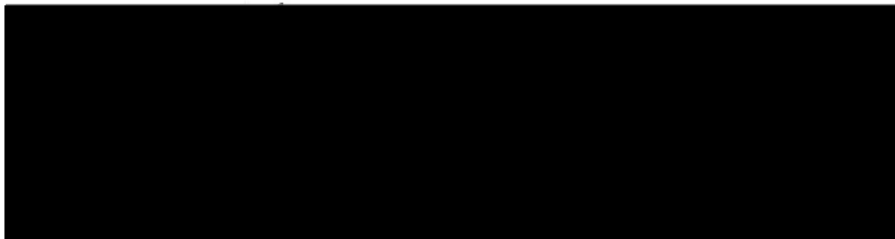
The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Mannofield Church, Aberdeen
Balance Sheet
As at 31 December 2024

		2024		2023	
		£	£	£	£
	Note				
Fixed Assets					
Tangible Fixed assets	9		640,000		640,000
Investments	10		<u>350,017</u>		<u>346,852</u>
Total Fixed Assets			<u>990,017</u>		<u>986,852</u>
Current Assets					
Stock		-		29	
Debtors	11	15,184		5,630	
Bank & Cash		<u>184,137</u>		<u>130,681</u>	
Total Current Assets			<u>199,321</u>		<u>136,340</u>
Liabilities					
Creditors falling due within one year	12	<u>15,612</u>		<u>30,075</u>	
Net Current Assets			183,709		106,265
Net Assets			<u>1,173,726</u>		<u>1,093,117</u>
The funds of the charity:					
Unrestricted including Designated funds	15	1,131,833		1,060,159	
Restricted income funds		41,893		29,404	
Endowment funds		-		3,554	
Total charity funds			<u>1,173,726</u>		<u>1,093,117</u>

The accounts were approved by the Kirk Session on 25 March, 2025.

For and on behalf of the Kirk Session



Mannofield Church, Aberdeen
Notes To The Financial Statements
For The Year Ended 31 December 2024

1 Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows-

- **Unrestricted** including Designated Funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.
- **Restricted Funds** are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- **Endowment Funds** are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and it can be measured reliably.

Resources Expended

Expenditure is recognised on an accrual basis as the liability is incurred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

Accounting Policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Only assets costing greater than £5,000 are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives. No depreciation is provided on buildings.

Depreciation Policy:-

Equipment – 25% on cost

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value and the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Mannofield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT with the exception of Development Expenditure incurred which is net of VAT recovered under the listed places of worship scheme.

Stock

Stock is included at the lower of cost and net realisable value.

Debtors

Other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

Accounting Policies (continued)

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event and will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Accruals are recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Unrealised gains and losses represent the difference between the net present value at the beginning and end of the financial year or, if acquired in the year, the difference between the amount received and the net present value at the end of the year.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payment's to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

	Unrestricted including Designated Funds	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
	£	£	£	£	£
2 Donations and Legacies					
Offerings	138,770	-	-	138,770	101,142
Donations	100	25,846	-	25,946	26,338
Tax recovered on gift aid	26,982	-	-	26,982	22,648
Legacies	36,334	-	-	36,334	1,000
Contributions from congregational organisations	2,490	-	-	2,490	4,361
Other income	6,700	-	-	6,700	3,830
Café Connect contributions	16,821	-	-	16,821	9,600
Development fundraising	-	8,034	-	8,034	7,589
	<u>228,197</u>	<u>33,880</u>	<u>-</u>	<u>262,077</u>	<u>176,508</u>

Income from donations and legacies was £262,077 (2023 £176,508) of which £228,197 was unrestricted (2023 £142,618) and £33,880 was restricted (2023 £33,890).

3 Income from Charitable Activities

Weddings and funerals	2,000	-	-	2,000	1,820
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>1,820</u>

Income from charitable activities was £2,000 (2023 £1,820) of which £2,000 was unrestricted (2023 £1,820).

4 Income from Other Trading Activities

Use of premises	26,410	-	-	26,410	24,107
	<u>26,410</u>	<u>-</u>	<u>-</u>	<u>26,410</u>	<u>24,107</u>

Income from other trading activities was £26,410 (2023 £24,107) of which £26,410 was unrestricted (2023 £24,107).

5 Investment Income

Deposit interest	2,901	107	-	3,008	2,831
Dividends received	18,988	-	-	18,988	15,824
	<u>21,889</u>	<u>107</u>	<u>-</u>	<u>21,996</u>	<u>18,655</u>

Income from investments was £21,996 (2023 £18,655) of which £21,889 was unrestricted (2023 £18,583) and £107 was restricted (2023 £72).

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

6 Analysis of Expenditure

	Unrestricted including Designated Funds	Restricted Funds	Endowment Funds	Totals 2024	Totals 2023
	£	£	£	£	£
Raising Funds					
Offering envelopes	-	-	-	-	113
	-	-	-	-	113
Charitable Activities					
Giving to Grow contribution	90,306	-	-	90,306	88,703
Presbytery Dues	4,341	-	-	4,341	2,420
Minister's expenses	3,185	-	-	3,185	2,514
Ministerial assistance	242	-	-	242	89
Other salary costs	22,871	-	-	22,871	41,268
Fabric repairs and maintenance	25,636	13,551	-	39,187	70,415
Council tax and insurance	14,086	-	-	14,086	13,158
Heat and light	23,626	-	-	23,626	13,318
Church office expenses	15,434	599	-	16,033	13,227
Worship resources	1,652	-	-	1,652	1,314
Other expenses	3,057	5,268	-	8,325	5,778
Donations paid	-	5,559	-	5,559	28,482
Minister's car expenses	1,426	-	-	1,426	2,825
Governance costs	4,200	-	-	4,200	4,080
	210,062	24,977	-	235,039	287,591
Total Expenditure	210,062	24,977	-	235,039	287,704

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on raising funds was £nil (2023 £113) of which £nil (2023 £113) was unrestricted.

Expenditure on charitable activities was £235,039 (2023 £287,591) of which £210,062 (2023 £231,943) was unrestricted, £24,977 (2023 £55,648) was restricted and £nil (2023 £nil) was from endowment funds.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

7 Staff Costs and Numbers

	2024	2023
	£	£
Salaries and wages	22,505	39,526
E'er NI contributions	232	1,650
E'er pension contributions	134	92
Total	<u>22,871</u>	<u>41,268</u>

The average number of employees during the year, calculated on the basis of a headcount was as follows:

	2024	2023
Administration	1 (15 hours/week)	1 (15 hours/week)
Organist	1	1
Church Officer	1	1
Outreach Worker	-	1

No employee received employee benefits in excess of £60,000 (2023 nil).

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. Minister's 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

The charge for the year in respect of defined contribution schemes was £134 (2023 £92).

There are unpaid contributions at the balance sheet date of £31 (2023 £27).

8 Trustee Remuneration and Related Party Transactions

██████████ the minister and a trustee, received £3,185 (2023 £2,514) in relation to travel and other ministerial expenses. In addition, council tax of £3,810 (2023 £3,707) was paid in respect of the manse.

During the year a total of £35,973 (2023 £35,888) was donated to the congregation by the serving trustees noted at Appendix 1.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

9 Tangible Fixed Assets

	Buildings £	Equipment £	Total £
Cost or valuation			
At 1 January 2024 and 31 December 2024	640,000	11,637	651,637
Depreciation			
At 1 January 2024 and 31 December 2024	-	11,637	11,637
Net Book Value			
At 31 December 2024	<u>640,000</u>	-	<u>640,000</u>
At 31 December 2023	<u>640,000</u>	-	<u>640,000</u>

Heritable property was valued on an open market basis on 25 April 2012 by Allied Scotland, Chartered Surveyors

10 Investments

	2024 £	2023 £
Cost or valuation:		
Market value at 31 December 2023	346,852	334,193
Additions during the year	-	-
Unrealised gain/(loss) on investments	3,165	12,659
Market value at 31 December 2024	<u>350,017</u>	<u>346,852</u>
Investments at cost	<u>379,996</u>	<u>379,996</u>

The following investments are held:

The Church of Scotland Investors Trust – Income Fund

11 Debtors

	2024 £	2023 £
Other debtors	12,919	3,430
Prepayments	2,265	2,200
	<u>15,184</u>	<u>5,630</u>

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	15,612	30,075
	<u>15,612</u>	<u>30,075</u>

13 Analysis of Net Assets Among Funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets	640,000	-	-	640,000
Investments	350,017	-	-	350,017
Current Assets	152,370	46,951	-	199,321
Current Liabilities	(10,554)	(5,058)	-	(15,612)
	<u>1,131,833</u>	<u>41,893</u>	<u>-</u>	<u>1,173,726</u>

14 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

15 Movement in Funds

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
Unrestricted Funds including						
Designated Funds:						
Flower Fund	1,029	50	(33)	-	-	1,046
Ministerial Assistance Fund	2,548	-	(242)	-	-	2,306
Planter Fund	103	-	-	-	-	103
General Fund	449,623	278,446	(209,787)	75	-	518,357
Revaluation Reserve	606,856	-	-	-	3,165	610,021
	<u>1,060,159</u>	<u>278,496</u>	<u>(210,062)</u>	<u>75</u>	<u>3,165</u>	<u>1,131,833</u>

Purposes of Unrestricted Funds including Designated Funds

Flower Fund:	The Trustees have set aside funds to provide flowers for display during services of worship.
Ministerial Assistance Fund:	The Trustees have set aside funds to provide assistance to the minister.
Planter Fund:	The Trustees have set aside funds to maintain the planters outside the building.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

15 Movement in Funds (Continued)

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
Restricted Funds						
Miss Ewan's Legacy	1,776	107	-	-	-	1,883
Development Fund	11,386	8,034	(14,150)	-	-	5,270
Miss Youngson's Legacy	1,640	-	(230)	-	-	1,410
Fund for the elderly	8,203	287	(628)	200	-	8,062
Cafe Connect	-	5,059	(5,059)	-	-	-
Miss Farquharson's Legacy	1,437	-	-	-	-	1,437
Pastoral Care	95	-	-	1,059	-	1,154
Local Charities	640	20,000	(500)	-	-	20,140
Foodbank Fund	3,296	-	(3,204)	-	-	92
Garden Maintenance	931	-	(727)	-	-	204
Soft Furnishings	-	500	(479)	-	-	21
Worship Resources	-	-	-	2,020	-	2,020
Women's Guild	-	-	-	200	-	200
	29,404	33,987	(24,977)	3,479	-	41,893

Purposes of Restricted Funds

Miss Ewan's Legacy:	Support and care for the elderly members of the congregation.
Development Fund:	To repair and upgrade the church buildings to secure the future of the historic building.
Miss Youngson's Legacy:	Purchase of flowers for the church.
Fund for the elderly:	To carry out church activities for the benefit of the elderly within the church congregation.
Cafe Connect:	To assist in the setting up of Cafe Connect.
Miss Farquharson's Legacy:	For the benefit of the Pastoral Care Group.
Pastoral Care:	For the benefit of the Pastoral Care Group.
Local Charities:	To distribute donations to local charities.
Foodbank Fund:	To distribute grant received from the Co-op.
Garden Maintenance:	To improve garden areas in the Church grounds, using funds transferred from Mannofield Players.
Soft Furnishings:	To furnish an upstairs room to provide a meeting place for young people (funded by a £500 grant from the Barrack Foundation).
Worship Resources:	To purchase any materials or equipment etc for the use in Church services and any youth activities.
Women's Guild:	To enable the transfer of the Mrs J M Petric Endowment Fund, so that this money can be transferred to the Guild.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

15 Movement in Funds (Continued)

	At 1 Jan 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Unrealised Gains/ (Losses) £	At 31 Dec 2024 £
Endowment Funds						
James D Anderson	705	-	-	(705)	-	-
Bristow Fund	44	-	-	(44)	-	-
Mrs Jane Cumming Gordon	383	-	-	(383)	-	-
Congregational	73	-	-	(73)	-	-
E D Jones	400	-	-	(400)	-	-
David Sievwright	110	-	-	(110)	-	-
Watson Fund	616	-	-	(616)	-	-
Mrs J M Petrie Fund	200	-	-	(200)	-	-
Francis G Rae Fund	200	-	-	(200)	-	-
Junior Choir	46	-	-	(46)	-	-
M Patterson Fund	777	-	-	(777)	-	-
	3,554	-	-	(3,554)	-	-
Total Funds	1,093,117	312,483	(235,039)	-	3,165	1,173,726

Purposes of Endowment Funds

During the year, a transfer was made of all remaining endowment funds to an appropriate restricted fund. This was after taking advice from the Church of Scotland legal team, and discussing the matter at Session in October 2024. This would protect the original intentions of the benefactors while allowing the money to be spent in the spirit intended. The original purposes of the funds were as follows:

James D Anderson Psalmody Fund:	Provision of music for the adult and juvenile choirs.
Bristow Fund:	Provision of Christmas parcels to deserving members of the congregation.
Mrs Jane Cumming Sunday School Picnic Fund:	Contribute towards cost of Sunday School picnic.
Gordon Congregational Fund:	Contribute towards congregational funds.
E. D Jones Fund:	Interest to be distributed amongst ten deserving members of the congregation as selected by the minister.
David Sievwright Fund:	Provision of Sunday School prizes.
Watson Fund:	Provision of Christmas parcels to deserving members of the congregation.
Mrs J M Petrie Fund:	Contribute towards woman's guild expenses.
Francis G Rae's Fund:	Contribute towards senior citizens outing.
Junior Choir Fund:	To purchase music or instruments for the choir.
M Patterson Fund:	For the use of Sunday School/Young Church.

Mannofield Church, Aberdeen
Notes To The Financial Statements (Continued)
For The Year Ended 31 December 2024

16 Collections for Third Parties

Amounts collected on behalf of other charities were as follows:-

	2024	2023
	£	£
Cross Reach	616	315
Poppy Scotland	248	637
Syria / Turkey Earthquake Appeal	-	2,788
Maggie's Aberdeen	-	315
Christian Aid	161	-
Instant Neighbour	320	-
	<u>1,345</u>	<u>4,055</u>

Kirk Session Members serving as Trustees in 2024

Appendix 1

