

The Church of Scotland

New Machar Parish Church

Congregation No: 331987

Charity No: SC024017

RECEIPTS AND PAYMENTS ACCOUNTS

Year-end 31st December 2024

| | | |
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Reference and Administrative Information

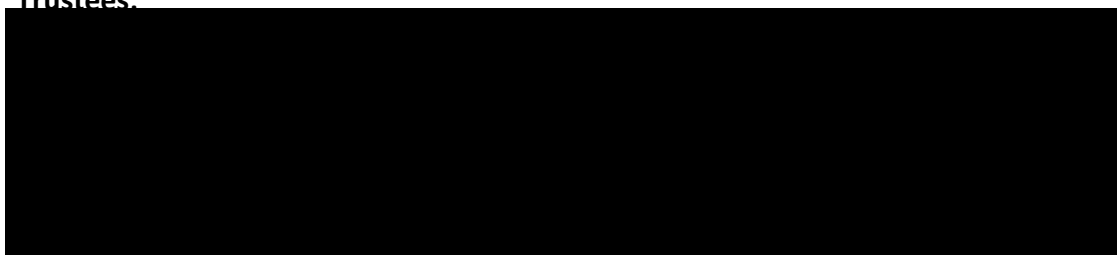
Charity Name: New Machar Parish Church

Charity Registration No: SC024017

Congregation Reference No: 331987

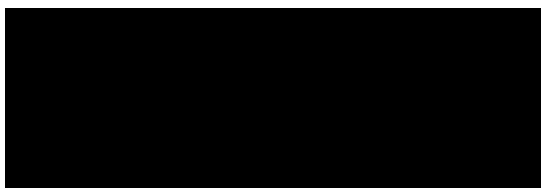
Contact Address: 16 School Road
Newmachar
Aberdeenshire
AB21 0WB

Trustees:



Principal Office-bearers:

Minister:
Interim Moderator:
Session Clerk:
Treasurer:



Independent Examiner:



Bankers:

Virgin Money PLC
62 Union Street
Aberdeen
AB10 1WD

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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 2024 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 Moderator or OLM, and additional services to celebrate the significant Christian festivals of Christmas, Easter and Pentecost.

There are several activities run by the New Machar Parish Church which meet regularly, viz: COOL (Children of Our Lord) club on Sunday afternoons; TNT (Tea and Testimony), 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 Scout and Guide Movement. They attend worship on Remembrance Sunday and for their Founder's Day (Scouts) and Thinking Day (Guides) Service in February. The Brownies have also visited the church as part of their weekly activities.

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A new group started meeting in the Pathway Centre Called MEN United which meets weekly in the Pathway Centre. Its aim is to support overall wellbeing and mental health among men of all ages, providing an opportunity for them to connect in positive meaningful activities, enhancing their overall wellbeing and mental health. We are pleased to provide this community space for them to meet.

Achievements and Performance

Sunday Worship services were led by [REDACTED] (OLM) as well as occasional services led by the Eldership and Congregational Teams. Joint services are held on the first and third Sunday.

As the parish church, New Machar continues to provide funeral services and spiritual support for the bereaved. In 2024 we lost 10 members through death, had 0 members leave by Certificate of Transference, and added 0 new members from outside the denomination. During the year 14 funerals were held, 1 wedding was officiated, and 0 baptisms were performed.

We sought to live up to our new joint Mission Statement: **Building meaningful relationships with God, each and other and the community... Reaching up, reaching in, reaching out.** This was achieved through elders keeping in touch with members in their districts and praying for them. Our Children & Youth Leader continued to maintain a strong link with New Machar Primary School through visits to the school, as well as pupils visiting the church at harvest time to appreciate the Providence of God, and at Christmas to make Christingles with some of the classes.

Throughout 2024, the Kirk Session was led by [REDACTED] up till his retirement from the ministry on October 31st, following which the [REDACTED] (OLM and Locum Minister) acted in this capacity. In May, three new elders were ordained increasing the number sitting on the Kirk Session from 11 to 14 elders. In February 2025, the [REDACTED] was appointed as Interim Moderator leading the Kirk Session into the forthcoming vacancy.

The COOL club continues to meet monthly in the Pathway Centre with about 15–20 primary school aged children attending. The meetings involve playing games, enjoying craft, singing, and hearing stories of Jesus.

A joint Holiday Club with our linked church was held during the summer, where we shared our love for God with the children through the parables of Jesus with over 30 children attending. This was followed by a Pudding and Praise event to celebrate our children.

A long-term commitment was made to sponsor a school child, [REDACTED], based in Burkina Faso through *Compassion UK* (part of *Compassion International*) which seeks to help those living abroad in impoverished areas. The scheme entails providing financial support for his educational needs between the ages of 11 to 22 years of age. Additionally, the COOL club regularly send and receive letters to Kevin.

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 us to donate to charities and local community groups. The fabric of the church building and the manse continues to be maintained in accordance with our pre-determined plans.

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A Warm Space Café initiative was undertaken during December and January in support of the needy within our parish. This entailed providing a soup-and-sandwich lunch together with hot beverages for those within our community facing difficulty keeping warm during the seasonal cold weather.

Refurbishment of the Sanctuary

A programme of work was approved to refurbish the interior of the sanctuary at a cost of ca. £34k. It entailed preparation of the walls, woodwork and ceiling for repainting. A colour scheme was chosen to enhance the setting of the church as a sacred place of worship. It also included replacement of the existing carpet and extending it throughout church. The refurbishment work commenced in 4Q24 and is expected to be completed during 1Q25.

Retiral of Rev Manson Merchant

The [REDACTED] demitted as Minister of the linked charge of Dyce and New Machar on October 31st following 32 years of devoted service as a Minister of the Word and Sacrament.

Growing up in Bucksburn, Manson came to faith as a teenager under the influential ministry of [REDACTED] at Newhills. On leaving school, he worked for the Clydesdale Bank at their branches in Bucksburn and Dyce (both since closed) before receiving the call to the ministry.

After graduating in Theology from Aberdeen University, he undertook his period as a Probationary Minister in Northfield, before taking up his first charge at Inverkip on the Clyde estuary. Following 5 years at Inverkip, Manson crossed the Atlantic serving for 2 years as Youth Pastor at Sea Island Presbyterian Church in Beaufort, South Carolina. On returning to Scotland, he served as Locum Minister in Inverurie before being called to New Machar in 2002.

Manson remained at New Machar for 7 years, overseeing the extension of the church building to provide additional space for the life and work of the congregation. Enlargement of the building was not without controversy—graves adjacent to the property needed relocating, which was opposed by some in the village. Nevertheless, common sense prevailed, and the building work went ahead.

Thereafter, Manson was called to Dyce Parish Church moving from the shire to the city, ministering there for 16 years. In January 2023, following a reduction in the number of parishes within the Church of Scotland, he renewed his bonds with Newmachar as minister of the newly formed, linked charge of Dyce-New Machar. During his two terms with New Machar Parish Church, he ministered to the congregation and community for a total of 9 years. In 2024, a service of thanksgiving was held on October 6th when Manson preached for the last time as minister of the linked charge.

We thank God for the many years of service Manson gave to the preaching and teaching of the Holy Scriptures within our parish and beyond. He will be especially remembered for his pastoral care, and the countless weddings and funerals conducted by him, used as opportunities to reach the unsaved. Lastly, he will be fondly remembered as a man of God, a man of faith and a man of prayer.

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Vacancy

The [REDACTED] demitted from the ministry upon his retiral on 31st October 2024 following which the [REDACTED], an OLM with the linked parish, was appointed Locum Minister.

In February 2025, the [REDACTED] was appointed as Interim Moderator, following which permission is awaited from Presbytery to call a minister.

Financial Review

Income

The principal source of income for New Machar Parish Church for year-end 31st December 2024 was regular offerings including Gift Aid offerings. The income of £54,361 from this source shows an increase of £1,936 over 2023.

The Congregation's income from all sources in 2024 was £88,657 compared to a figure of £84,613 for 2023 showing increase of £3,744. Most of the increase was attributed to rental income from the manse, hiring out of the Pathway Centre for communal use, and an increase in giving through Gift Aid.

It is noted that income from 'Weddings and Funerals' was £720 in 2024 compared to £1,460 in 2023. Income of £913 was raised from 'Coffee Mornings' in 2023 compared to £1,115 during 2023.

Respective third-party collections of £1,738 and donations of £1,607 are itemised on pages 17-18.

Expenditure

Outgoings for 2024 increased to £67,915 up from £52,938 in 2023, mainly due to the cost of refurbishing the sanctuary. In addition, a further £58,000 was used to purchase Church of Scotland investments bringing total expenditure to £125,915.

Financial Status

At 31st December 2024, the church held unrestricted cash funds of £25,123.

Additionally, the following funds are held centrally by the Church of Scotland:

- COSIT (*) Deposit Growth and Income Funds of £.103,912.84 as shown in Appendix 1
- General Trustees for the Benefit of the Congregation (see Appendix 2) valued at £8,971.50

(*) *Church of Scotland Investors Trust.*

Reserves Policy

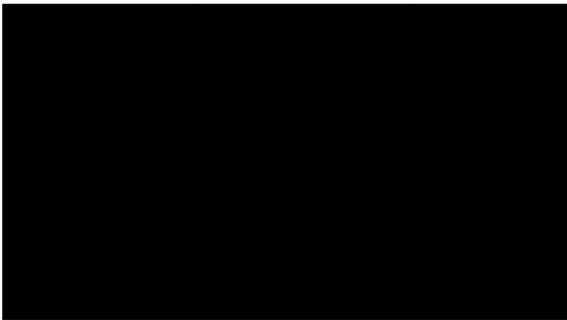
New Machar Church aims to hold a reserve fund in its current bank account to cover a minimum of 3 months' regular operating costs. This policy is reviewed annually. It is currently estimated to be ca. £13,500.

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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 on 19th March 2025 and signed on their behalf:



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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 31st December 2024.

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.

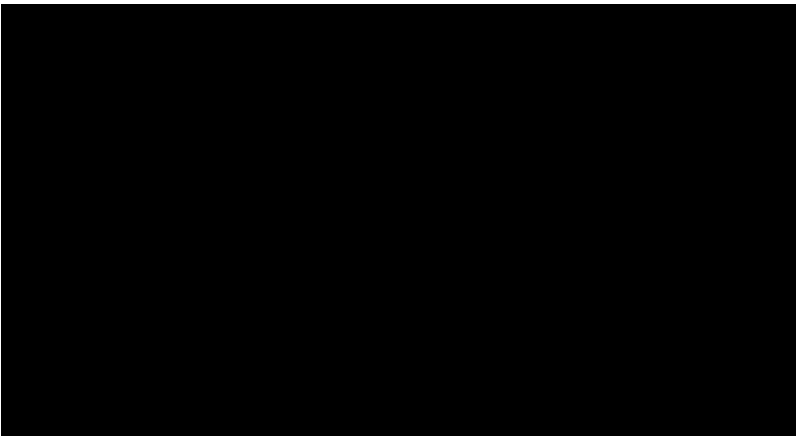
Basis of Independent Examiner's Statement

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 which:

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



Date: 31 MARCH 2025

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Receipts and Payments Analysis

| | | | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
|-----------------------|-------|-------------------------------------------------|---------------|------------|-----------|---------------------------------|------------------------------|
| Receipts | Notes | | | | | | |
| | | Activities for Generating Funds | 913 | 0 | 0 | 913 | 1,115 |
| | | Bank and Deposit Income | 0 | 0 | 0 | 0 | 1,804 |
| | 4 | Donations | 54,361 | 0 | 0 | 54,361 | 52,425 |
| | | Legacies | 5,078 | 0 | 0 | 5,078 | 5,000 |
| | | <i>SUB TOTAL</i> | 60,352 | 0 | 0 | 60,352 | 60,344 |
| | | Grants | 0 | 0 | 0 | 0 | 0 |
| | | Other Receipts | 0 | 0 | 0 | 0 | 0 |
| | | Other Receipts-Utility, Local Authority refunds | 1,077 | 0 | 0 | 1,077 | 673 |
| | | Other Receipts-Life and Work | 0 | 0 | 0 | 0 | 0 |
| | | Income from Weddings and Funerals | 720 | 0 | 0 | 720 | 1,460 |
| | | Collections for Staff Retirements | 1,030 | 0 | 0 | 1,030 | 0 |
| | 1 | Rental of premises | 24,881 | 0 | 0 | 24,881 | 20,675 |
| | | Transfers from Deposits to General Funds | 597 | 0 | 0 | 597 | 0 |
| | | Sale of assets | 0 | 0 | 0 | 0 | 0 |
| | | Sale of investments | 0 | 0 | 0 | 0 | 0 |
| | | <i>SUB TOTAL</i> | 28,305 | 0 | 0 | 28,305 | 22,808 |
| TOTAL RECEIPTS | | | 88,657 | 0 | 0 | 88,657 | 83,153 |

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Trustees' Annual Report Year-end 31st December 2024

| PAYMENTS | Notes | | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
|-----------------------------------------------|--------------|-----------------------------------|------------------|------------|-----------|---------------------------------|---------------------------------|
| | | Costs of generating funds | 0 | 0 | 0 | 0 | 0 |
| | | Charitable activities | (66,775) | 0 | 0 | (66,775) | (52,282) |
| | | Expenditure for Staff Retirements | (1,100) | 0 | 0 | (1,100) | |
| | | Expenditure for Linked Charge | 0 | 0 | 0 | 0 | (656) |
| | | Purchase of Investments | (58,000) | 0 | 0 | (58,000) | |
| | | Governance costs | (40) | 0 | 0 | (40) | 0 |
| TOTAL PAYMENTS | 5 | | (125,915) | 0 | 0 | (125,915) | (52,938) |
| CofS Validation Check | | | TRUE | | | | |
| | | | | | | | |
| INCOME/EXPENDITURE SURPLUS/(SHORTFALL) | Notes | | (37,258) | 0 | 0 | (37,258) | 30,215 |

Bank and Deposit Balances

| Bank and Deposit Balances | Notes | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
|----------------------------------------|-------|---------------|------------|-----------|---------------------------------|---------------------------------|
| General Funds | | 25,123 | 0 | 0 | 25,123 | 62,381 |
| TOTAL BANK AND DEPOSIT BALANCES | | 25,123 | 0 | 0 | 25,123 | 62,381 |

CofS Check

TRUE

Statement of Balances

| Statement of Balances | Notes | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
|-------------------------------------------|-------|--------------|------------|-----------|---------------------------------|------------------------------|
| TOTAL BROUGHT FORWARD AT 1 JANUARY 2024 | | 62,381 | | | | 82,110 |
| Excess of Receipts over Payments for 2024 | | (37,258) | | 0 | (37,258) | 30,215 |
| CofS Validation Check | | TRUE | | | | |

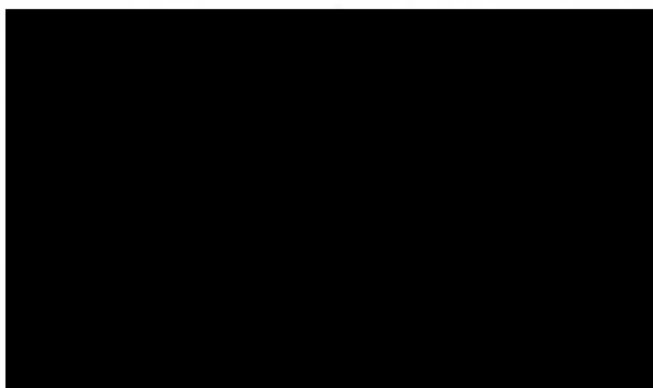
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| Statement of Balances | Notes | | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
|-------------------------------------|--------|--|--------------|------------|-----------|------------------------|------------------------|
| TOTAL FUNDS CARRIED FORWARD TO 2025 | | | 25,123 | 0 | 0 | 25,123 | 112,325 |
| CofS Validation Check | | | TRUE | TRUE | | | |
| | | | | | | | |
| Investments at Market Value | Notes | | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DECEMBER 2024 | TOTAL 31 DECEMBER 2023 |
| Cost | 70,005 | | | 103,913 | | 103,913 | 408 |
| | | | | | | | |
| TOTAL ASSETS | | | 25,123 | 103,913 | 0 | 129,036 | 112,733 |

The accounts were approved by the Kirk Session on 19th March 2025.

For and on behalf of the Kirk Session,



Notes to the Accounts

(1) Rental of Premises

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

| | |
|---------------------|----------------|
| The Manse | £15,600 |
| The Pathway Centre | £9,221 |
| The Church Building | £160 |
| Total | £24,981 |

A refundable deposit of £1,200 for rental of the manse is retained within General Funds.

(2) Trustee Remuneration and Related Party Transactions

During the year, the following trustees received remuneration:

- [REDACTED], a member of the Kirk Session, received £3,858 as Church Officer.

Related party transactions included:

- [REDACTED] received £6,708 as Church Administrator.
- [REDACTED] received £1,638 as Church Cleaner.
- [REDACTED] received £1,340 as Church Cleaner.

(3) Movement of Funds

| Movement In Funds | Notes | Jan-24 | RECEIPTS | PAYMENTS | TRANSFERS | TOTAL 31 DECEMBER 2024 |
|--------------------|-------|---------------|---------------|------------------|-----------|---------------------------------|
| General Funds | | 62,381 | 88,657 | (125,915) | 0 | 25,123 |
| TOTAL FUNDS | | 62,381 | 88,657 | (125,915) | 0 | 25,123 |

The Statement of Balances and Movement in Funds are reconciled to Church of Scotland Investor Certificates (dated 28th January 2025) and the Church General Fund bank statement at 31 December 2024.

Following clarification provided by Church of Scotland General Trustee Finance Manager, funds that are part of the Consolidated Fabric Fund (those in accounts 50, 55, 56, 66, 70, 71, 76, 85) do not belong to the congregation, and are not included within Church accounts.

These are balances held and controlled by the General Trustees, but restricted for use for the benefit of the congregation. These should not be recognised in Church accounts, but instead disclosed as funds held by the General Trustees as shown in Appendix 1.

The General Fund is for day to day operating income and expenditure.

(4) Analysis of Donations

| DONATIONS | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DEC 2024 | TOTAL 31 DEC 2023 |
|---------------------|--------------|------------|-----------|----------------------|----------------------|
| 1104: Tax Recovered | 9,817 | 0 | 0 | 9,817 | 8,538 |

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Trustees' Annual Report Year-end 31st December 2024

| DONATIONS | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DEC 2024 | TOTAL 31 DEC 2023 |
|---------------------------------------------|---------------|------------|-----------|----------------------|----------------------|
| 1105: Ordinary Offerings | 2,573 | 0 | 0 | 2,573 | 3,156 |
| 1106: Other Offerings | 0 | 0 | 0 | 0 | 208 |
| 1107: WFO (Gift Aid) | 40,104 | 0 | 0 | 40,104 | 37,919 |
| 1113: Donations | 130 | 0 | 0 | 130 | |
| 1122: Children and Youth Ministry Income | 0 | 0 | 0 | 0 | 69 |
| 1135: Collections for Third Parties | 1,738 | 0 | 0 | 1,738 | 2,535 |
| TOTAL DONATIONS | 54,361 | 0 | 0 | 54,361 | 52,425 |

CofS Validation Check

TRUE

(5) Analysis of Payments

| PAYMENTS | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DEC 2024 | TOTAL 31 DEC 2023 |
|----------------------------------------------------------|--------------|------------|-----------|----------------------|----------------------|
| 2201: GTG Contributions | (8,177) | 0 | 0 | (8,177) | (9,913) |
| 2209: Presbytery Dues | (1,869) | 0 | 0 | (1,869) | 0 |
| 2205: Expenditure for Linked Charge | (313) | 0 | 0 | (313) | (656) |
| 2214: Ministry Travel Expenses | 0 | 0 | 0 | 0 | (36) |
| 2240: Church Officer Salary | (3,858) | 0 | 0 | (3,858) | (3,930) |
| 2242: Organist Salary | 0 | 0 | 0 | 0 | (145) |
| 2244: Church Administrator Salary | (6,708) | 0 | 0 | (6,708) | (4,680) |
| 2246: Church Cleaner Salary | (2,978) | 0 | 0 | (2,978) | (3,235) |
| 2248: Beadle Fee | 0 | 0 | 0 | 0 | (90) |
| 2250: Photocopier Lease Costs | (1,511) | 0 | 0 | (1,511) | (1,392) |
| 2251: Stationery, Postage, Office Supplies & Magazine | (270) | 0 | 0 | (270) | (492) |
| 2252: Photocopying | (93) | 0 | 0 | (93) | (77) |
| 2253: Church Telephone and Internet Services | (1,168) | 0 | 0 | (1,168) | (1,169) |
| 2255: Church Computer Support | (285) | 0 | 0 | (285) | (1,761) |
| 2256: AV Facilities Upgrade | 0 | 0 | 0 | 0 | (10,765) |
| 2260: Parish Linkage with Dyce | 0 | 0 | 0 | 0 | (120) |
| 2266: Choir and Music Expenses | (385) | 0 | 0 | (385) | (384) |
| 2267: Worship Accessories | (730) | 0 | 0 | (730) | (48) |
| 2273: Outreach | (35) | 0 | 0 | (35) | 0 |
| 2274: Worship | 0 | 0 | 0 | 0 | (9) |
| 2275: Fellowship | (1,205) | 0 | 0 | (1,205) | (677) |
| 2276: Ministry | 0 | 0 | 0 | 0 | (45) |
| 2277: Discipleship | (62) | 0 | 0 | (62) | 0 |

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Trustees' Annual Report Year-end 31st December 2024

| PAYMENTS | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DEC 2024 | TOTAL 31 DEC 2023 |
|--------------------------------------------|------------------|------------|-----------|----------------------|----------------------|
| 2278: Children and Youth Ministry Expenses | (1,429) | 0 | 0 | (1,429) | (759) |
| 2280: Accountancy Fees | 0 | 0 | 0 | 0 | 0 |
| 2300: Church Fabric Maintenance | (17,661) | 0 | 0 | (17,661) | (1,036) |
| 2303: Church Electricity | (6,623) | 0 | 0 | (6,623) | (3,013) |
| 2307: Church Insurance | (1,120) | 0 | 0 | (1,120) | (1,117) |
| 2308: Cleaning Materials and Services | (87) | 0 | 0 | (87) | (214) |
| 2320: Manse Fabric Maintenance | (4,337) | 0 | 0 | (4,337) | (474) |
| 2326: Manse Insurance | (250) | 0 | 0 | (250) | (247) |
| 2343: Pathway Centre Electricity | (867) | 0 | 0 | (867) | (392) |
| 2344: Pathway Centre Gas | (1,346) | 0 | 0 | (1,346) | (1,831) |
| 2345: Pathway Centre Insurance | (1,028) | 0 | 0 | (1,028) | (964) |
| 2360: Pathway Centre Fabric Maintenance | (773) | 0 | 0 | (773) | (467) |
| 2365: Donations to Third Parties | (1,607) | 0 | 0 | (1,607) | (2,930) |
| 2391: Audit or Independent Exam | 0 | 0 | 0 | 0 | 0 |
| 2392: Preparation of Accounts | (40) | 0 | 0 | (40) | 0 |
| 2393: Legal Costs (Governance) | 0 | 0 | 0 | 0 | 0 |
| 2394: Loan Repayment | 0 | 0 | 0 | 0 | 0 |
| 2440: Expenditure for Staff Retirement | (1,100) | 0 | 0 | (1,100) | 1 |
| 2466: Purchase of Investments | (58,000) | 0 | 0 | (58,000) | |
| TOTAL EXPENDITURE | (125,915) | 0 | 0 | (125,915) | (52,938) |

(6) 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.

(7) Collections/Donations (Third Parties)

| Donations/Collections for Third Parties (included in Income and Expenditure) | UNRESTRICTED | RESTRICTED | ENDOWMENT | TOTAL 31 DEC 2024 | TOTAL 31 DEC 2023 |
|------------------------------------------------------------------------------|--------------|------------|-----------|----------------------|----------------------|
| 1135: Collections for Third Parties | 1,738 | 0 | 0 | 1,738 | 2,535 |
| 2365: Donations to Third Parties | (1,607) | 0 | 0 | (1,607) | (2,930) |
| TOTAL DONATIONS FOR THIRD PARTIES | 131 | 0 | 0 | 131 | (598) |

Trustees' Annual Report Year-end 31st December 2024

| COLLECTION FOR THIRD PARTIES | 2024 | 2023 |
|--------------------------------------------------|--------------|--------------|
| Dyce Church Food Bank | 78 | 83 |
| Aberdeen Cyrenians | 0 | 203 |
| Christians Against Poverty | 0 | 100 |
| Christian Aid | 0 | 279 |
| CLAN | 0 | 120 |
| Christian Aid | 359 | 331 |
| Summerhill House | 0 | 100 |
| The Living Well Café (Brimmond) | 440 | 100 |
| Friends of Balmedie House | 505 | 320 |
| Forget-Me-Knot Dementia Café (Banchory) | 0 | 80 |
| First Responders Newmachar | 0 | 225 |
| MacMillian Cancer | 0 | 150 |
| Royal Scottish Agricultural Benevolent Institute | 156 | 134 |
| Newmachar School | 200 | 0 |
| Barnabas Aid | 0 | 310 |
| TOTAL COLLECTED | 1,738 | 2,535 |

| DONATIONS TO THIRD PARTIES | 2024 | 2023 |
|--------------------------------------------------|--------------|--------------|
| Dyce Church Food Bank | 78 | 83 |
| Dyce Church (communal Christmas lunch) | 0 | 175 |
| Christian Aid (earthquake appeal) | 0 | 279 |
| CLAN Cancer Support | 0 | 120 |
| Christians Against Poverty | 0 | 320 |
| Friends of Balmedie House | 505 | 320 |
| Christian Aid | 359 | 331 |
| Summerhill House | 0 | 100 |
| The Living Well Café (Brimmond) | 440 | 100 |
| Forget-Me-Knot Dementia Café (Banchory) | 0 | 80 |
| Aberdeen Cyrenians | 0 | 203 |
| MacMillan Cancer | 0 | 150 |
| Royal Scottish Agricultural Benevolent Institute | 156 | 134 |
| Barnabas Aid | 0 | 310 |
| Newmachar School | 200 | 0 |
| Giving Tree (Newmachar School) | 69 | 0 |
| First Responders (Newmachar) | 0 | 225 |
| TOTAL DONATED | 1,607 | 2,930 |

| | | |
|--|---------------------------------|---------------------|
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1441**00000202202020Appendix 1****Church of Scotland Congregation Investments**

| FUND | Cost of Units | 31 DEC 2024 |
|----------------------------------------------|----------------------|--------------------|
| Building Project Fund | --- | 27.51 |
| General Congregation Purposes (Deposit Fund) | --- | 32,908 .31 |
| General Congregation Purposes (Growth Fund) | 25,004 | 25,564.66 |
| General Congregation Purposes (Income Fund) | 45,001 | 45,412.36 |
| TOTAL | 70,005 | 103,912.84 |

| | | |
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Appendix 2**Funds held by the Church of Scotland General Trustees
for the Benefit of the Congregation**

| FUND | TOTAL 31 DEC 2024 | MARKET VALUE 31 DEC 2024 |
|---------------------------------------|------------------------------|-------------------------------------|
| 50 Consolidated Fabric Fund (Revenue) | 2,033 | 2033.06 |
| 56 Consolidated Fabric Fund (Capital) | 0 | --- |
| 70 Individual (Expendable) (*) | 6,538 | 6,938.44 |
| 71 Individual Funds (Revenue) | 6,326 | --- |
| 76 Individual Funds (Capital) | 46 | --- |
| TOTAL | 8,405 | 8971.50 |

(*) For maintenance of Crombie Memorial Window.

| | | |
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Appendix 3

Independent Examiner Checklist

THE CHURCH OF SCOTLAND
Checklist for Examination of Congregational Accounts
RECEIPTS & PAYMENTS

Presbytery: North-East and Northern Isles Presbytery

Congregation: 331987

| | Yes | No |
|------------------------------------------------|-------------------------------------|--------------------------|
| Is the total income less than £250,000? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

| | Yes | No |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 1. Registered name of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Congregation's Scottish charity number (SC024017) (also to be shown on front cover of accounts) - <u>not the tax reference</u> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Contact address of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Particulars of the constitution or governing document of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. A description of how charity trustees are recruited and appointed | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. The purposes of the charity | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. The organisational structure of the congregation | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 9. A summary of the main activities of the congregation and achievements in | <input type="checkbox"/> | <input type="checkbox"/> |

| | | |
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the period

10. A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including:

- the level of reserves held

- why they are held

- the amount and purpose of any designated fund, and the likely timing of

any expenditure that has been set aside for the future

11. Signed and dated by a trustee on behalf of all the trustees

Receipts and Payments Account

| Receipts | Yes | No | N/ A |
|----------------------------------------------------------------------------------|-------------------------------------|--------------------------|-------------------------------------|
| 1. Donations (including Gift Aid tax recovered) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Legacies | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Grants | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Receipts from fundraising activities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Gross receipts from trading (unlikely for a Church) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 6. Receipts from investments other than land & buildings | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Rent from land and buildings | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 8. Receipts from General Trustees | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 9. Proceeds from sale of fixed assets | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10. Proceeds from sale of investments | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 11. Split of receipts between different categories of funds | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Comparative figures for previous year | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Payments | | | |
| 1. Payments for fundraising activities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Gross trading payments | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Investment management costs | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 4. Payments relating directly to charitable activities, detailing material items | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Grants and donations relating directly to charitable activities | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Governance costs relating to: | | | |
| - Independent examination | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| - Legal costs associated with constitutional matters or legal advice | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Trustees' Annual Report Year-end 31st December 2024

- | | | | | |
|------------|---------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 7. | Purchase of fixed assets | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. | Purchase of investments | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. | Split of payments between different categories of funds | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. | Comparative figures for previous year | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Statement of Balances

| | Yes | No | N/ A |
|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|--------------------------|
| 1. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Reconciliation with balances at beginning of period | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Total estimate of significant liabilities at period end | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Signed and dated by a trustee on behalf of all the trustees | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Notes to the Accounts

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|---|
| 1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 4. A note detailing the arrangements for minister's stipend | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 5. Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees | <input type="checkbox"/> | <input type="checkbox"/> | X |
| 6. Any further information required to reasonably assist the reader to | <input type="checkbox"/> | <input type="checkbox"/> | |

understand the statement of accounts

Independent Examiner's Report

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts

2. Full name and address of Independent Examiner should be given

3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants

| | | |
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Also confirm that the following figures agree with each other:

| | Yes | No |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------|
| 1. Excess of Receipts and Payments per the Receipts and Payments Account. £37,258 AND Excess of Receipts and Payments per the Statement of Balances. £37,258 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Total Bank and Deposit Balances per the Statement of Balances. £25,123 AND Total Funds per the Movements in Funds Note. £25,123 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Total Receipts per the Receipts and Payments Account. £88,657 AND Total Receipts per the Movements in Funds Note. £88,657 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Total Payments per the Receipts and Payments Account. £125,915 AND Total Payments per the Movements in Funds Note. £125,915 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Total Donations per the Receipt and Payment Account. £54,361 AND Total Donations per the Analysis of Donations Note £54,361 | <input checked="" type="checkbox"/> | <input type="checkbox"/> |