

**The Church of Scotland  
Craigiebuckler Parish Church**

**Financial statements for the year ended 31 December 2022**

**Congregation number: 311843**

**Scottish charity number: SC017158**



**CRAIGIEBUCKLER PARISH CHURCH**



# Craigiebuckler Parish Church

## Contents

---

	<b>Page</b>
Charity information	1
Trustees' annual report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 – 22

# Craigiebuckler Parish Church

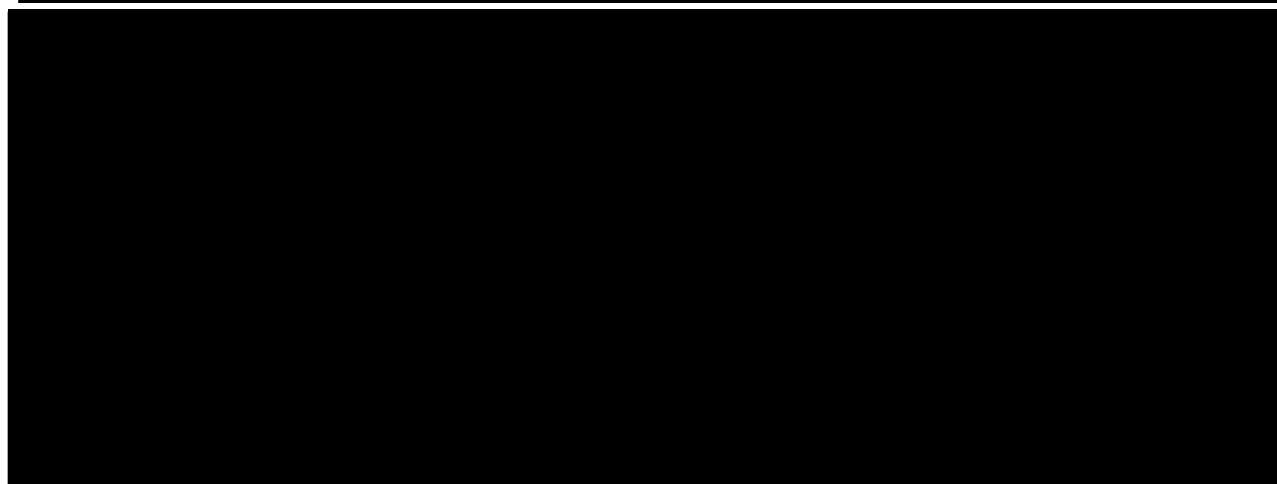
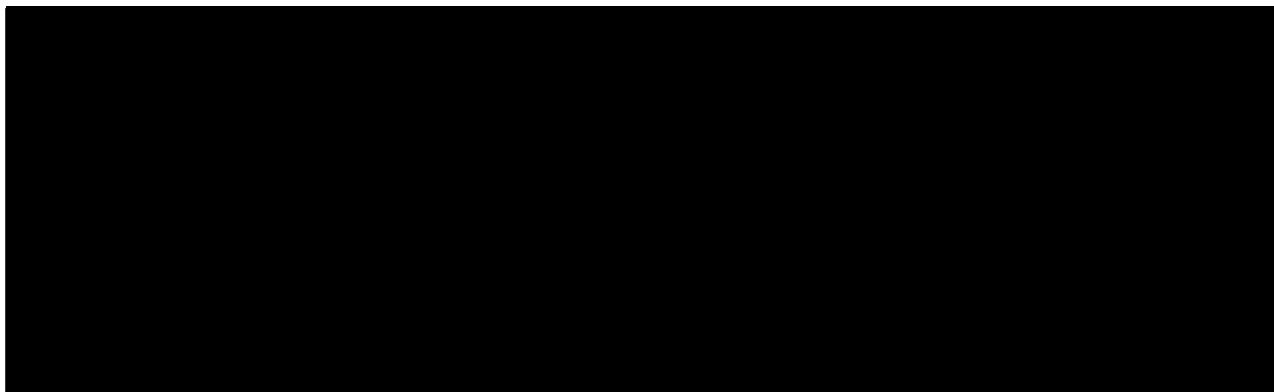
## Charity information

---

<b>Charity name</b>	Craigiebuckler Parish Church
<b>Scottish charity number</b>	SC017158
<b>Congregation reference number</b>	311843
<b>Charity address</b>	Craigiebuckler Parish Church Springfield Road Aberdeen AB15 8AA

## Trustees

## Kirk Session



## Bankers

Virgin Money  
Holburn Branch  
62 Union Street  
Aberdeen  
AB10 1WD

## **Craigiebuckler Parish Church**

### **Trustees' annual report for the year ended 31 December 2022**

---

#### **Structure, governance and management**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### **Governing document**

The Church is administered in accordance with the terms of the Deed of Constitution. The Church approved the adoption of a Unitary Constitution on 29 June 2012.

#### **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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The following Trustees retired during the year – [REDACTED] was a Trustee at the year-end but has since moved to another Church. [REDACTED] and [REDACTED] were Trustees at the year-end, but all three sadly died in January 2023 prior to the financial statements being approved.

[REDACTED] were appointed Trustees in the period up to when the financial statements were approved.

#### **Organisational structure**

The Kirk Session which meets regularly is responsible for the spiritual and temporal affairs within the Church.

Certain responsibilities are delegated to the Finance and Fabric Committee as appropriate.

#### **Objectives and activities**

The Church of Scotland is Trinitarian in the 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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The following Church Organisations meet on a weekly basis within our Church premises:

Monday:	Guides; Brownies; Rainbows; Craft Class
Tuesday:	Badminton Club;
Wednesday:	The Guild; Seniors Club
Thursday:	Ladies Badminton; Indoor Bowling Club; Anchor Boys and Junior and Company Sections of The Boys' Brigade

In the past year we have sought to rebuild after the challenges of the Covid Pandemic, with organisations both church, and community, meeting again, and our church halls being in demand from a variety of user groups. The halls are extensively used throughout the week and are a valued community resource.

## **Craigiebuckler Parish Church**

### **Trustees' annual report for the year ended 31 December 2022 (continued)**

---

The numbers attending our Sunday morning services have risen since the ending of restrictions with over 100 people present during the course of a month. In addition to those who worship in person our live streaming of the services continues to be well used, and very much appreciated. We have an average of about 70 views per week. Our services at Christmas attracted over 120 views but this has since levelled off to between 60 and 70 weekly. Although it is difficult to quantify how many people are actually watching each service, we estimate that as many as 100 may be joining us each week online. We know the services are watched not only by members of our own congregation local to Aberdeen but by others in Australia, the Middle East and the US, as well as in other places within the UK.

We have introduced at Sunday morning services, Sunday School in a Bag, providing activities for young folk attending worship to do. This was the initiative of a new member with young family who co-ordinates the production of the material.

Our mid-week monthly Wednesday Worship services have continued between October and March and although the number attending is small, about 10, these are very much appreciated as a quiet haven in the midst of busy lives.

Our minister, Rev Kenneth Petrie, has continued to produce a weekly post for the church Facebook page which is very well received.

Our Communications Team has returned to producing a regular magazine distributed to members. We are currently looking at how this can be done electronically for those who have opted to maintain contact with the church by this means.

#### **Achievements and performance**

We have continued to run our Monday Morning Market Place where people can drop-off donations for Aberdeen Cyrenians and buy goods from our Fairtrade Stall or Jean's Jams and Marmalades. Since this was introduced during the Pandemic, we have donated many thousands of pounds worth of goods to the Cyrenians which in the present cost-of-living crisis have helped support some of the most vulnerable individuals and families in Aberdeen. As well as this weekly effort we also, at Christmas, sent £300 to the Cyrenians from offerings made at Christmas services. Our Fairtrade stall is well supported, and the profits are allocated to our support of Christian Aid. Jean's Jams and Marmalades are made by a member of the congregation and are sold to raise funds for The Church of Scotland Guild Projects.

We have also continued our support of Christian Aid. In May, during Christian Aid Week, we held a soup and bread lunch, as well as providing envelopes for donations. This raised £1,245. Then in September we held a Christian Aid concert which raised £1,000.

Our programme of Community Outreach Events has not only continued but increased in 2022. In June we held a community event to celebrate the Platinum Jubilee of the late Queen. This was a huge success with an estimated 400 in attendance who enjoyed a full afternoon of entertainment in beautiful sunshine. Everyone enjoyed the afternoon and were very appreciative of the Church bringing the community together in this way. The total cost of the event was £1,643 but with donations, a Community Council Grant of £350, and a donation of £300 from the Seniors' Club to cover the cost of the Our Faithful Queen book, which was given as a gift to those who attended, the cost met from Congregational Funds was £46.

This event was followed in September by our first Harvest Scarecrow Festival. Again, this was very well attended by people from the local community.

Then at the beginning of December we held our Festival of Light. This was supported by Aberdeen City Council, our local Community Council and, along with donations received, made a surplus of £100. This year we invested in more lights, had small lights for people to put on when the Christmas lights were lit, and gave out free copies of a children's Christmas Story book, and magazine, along with a number of crafts, a bouncy castle, and a small Christmas Market. Again, those who attended were grateful to the church for arranging this event to bring the local community together.

## **Craigiebuckler Parish Church**

**Trustees' annual report for the year ended 31 December 2022 (continued)**

---

### **Achievements and performance (continued)**

Our minister has been able to return to in person contact with our local primary school, Hazlehead Primary. He has enjoyed being back in person to the school and meeting with pupils and staff. He continues to support the school in whatever way he can and to attend meetings of the Parent Council. He has also returned to Angusfield and Rubislaw Park Care Homes to conduct monthly services.

As the Church of Scotland continues to restructure and encourage congregations to work together we held joint services over the summer period with our neighbours at Mannofield and Ruthrieston West Churches which were well received by the members of each of the three congregations. This was repeated at Christmas when we held joint Watchnight, Christmas Day, and New Year's Day services. We continue to work alongside the congregations in the Aberdeen West Parish Grouping.

One of our members has been undertaking the Leading Worship and Preaching Courses arranged by the University of Aberdeen Centre for Ministries Studies. She has found this interesting and stimulating and has been leading worship and preaching when required. As we move forward with restructuring this will help provide cover for worship on Sundays when a minister may not be available. We have also used our technology for blended services when the minister records the sermon and a member of the congregation leads worship. This has been accepted and well received by those attending worship.

This is only a snapshot of all that takes place at Craigiebuckler Church as we seek to continue to share the good news of our faith with our neighbours locally, nationally and across the world. In these challenging times for the Church of Scotland we are seeking to look positively to the future, trusting in God and in his plans for the Church.

### **Finance review**

The total unrestricted income of Craigiebuckler Parish Church increased by 11.6% in the year from £113,453 to £126,714. The increase relates to increased levels of charitable activities such as room rental. Total unrestricted expenditure increased by 2% in the year from £133,846 to £136,467.

### **Risk management**

The principal risk faced by the Church lies in the ability to ensure income levels are at least maintained. The Trustees have strategies in place to encourage the congregation to continue to donate to the Church.

### **Reserves policy**

The charity's Trustees have considered the reserves required and have taken into account their current and future liabilities.

It is the Trustees policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £1,328,717 (2021 - £1,338,470) of which £1,290,717 (2021 - £1,308,470) has been designated for the purposes specified in note 15. Free reserves were £105,749 (2021 - £115,397), which is in excess of this target £68,234 (2021 - £66,923).

The Church also held £98,927 (2021 - £97,234) of restricted funds which have been provided for the specified purposes as set out in note 15.

## Craigiebuckler Parish Church

Trustees' annual report for the year ended 31 December 2022 (continued)

---

### Statement of Trustees' Responsibilities

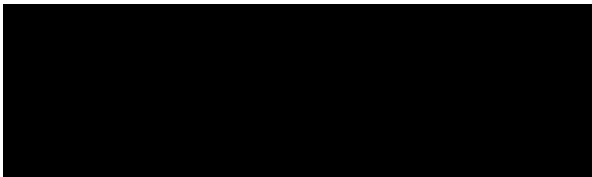
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities' Accounts (Scotland) Regulations 2006 (as amended) and the provision of the charity's constitution. 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.

Approved by the Trustees and signed on their behalf:



Session Clerk

26 March 2023



# Craigiebuckler Parish Church

## Independent examiner's report to the Trustees of Craigiebuckler Parish Church

---

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 8 to 22.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Trustees, as a body, for my work or for this report.

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements 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 the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

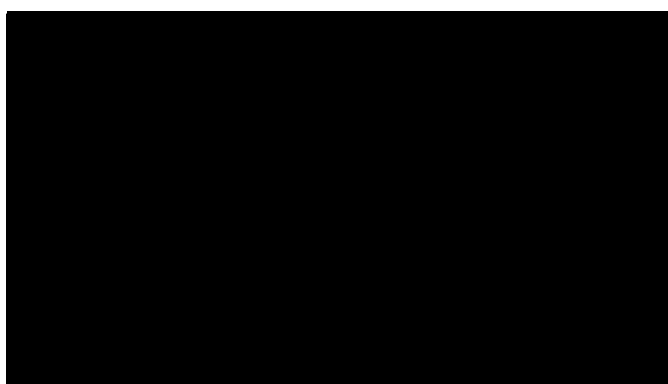
### Independent examiner's statement

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,
  - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



18 July 2023

# Craigiebuckler Parish Church

## Statement of financial activities for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	2	97,667	4,695	102,362	91,829	4,330	96,159
Other trading activities	3	20,498	-	20,498	11,093	-	11,093
Charitable activities	5	8,077	-	8,077	10,449	-	10,449
Investments	4	472	203	675	82	91	173
<b>Total income</b>		<b>126,714</b>	<b>4,898</b>	<b>131,612</b>	<b>113,453</b>	<b>4,421</b>	<b>117,874</b>
<b>Expenditure on:</b>							
Raising funds	6	4,174	-	4,174	467	-	467
Charitable activities	6	132,293	3,186	135,479	133,379	2,495	135,874
<b>Total expenditure</b>		<b>136,467</b>	<b>3,186</b>	<b>139,653</b>	<b>133,846</b>	<b>2,495</b>	<b>136,341</b>
<b>Net (expenditure)/income before gains/(losses) on investments</b>		<b>(9,753)</b>	<b>1,712</b>	<b>(8,041)</b>	<b>(20,393)</b>	<b>1,926</b>	<b>(18,467)</b>
Net (losses)/gains on investments	10	-	(19)	(19)	-	168	168
<b>Net (expenditure)/income for the year</b>		<b>(9,753)</b>	<b>1,693</b>	<b>(8,060)</b>	<b>(20,393)</b>	<b>2,094</b>	<b>(18,299)</b>
Transfers in the year	15	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(9,753)</b>	<b>1,693</b>	<b>(8,060)</b>	<b>(20,393)</b>	<b>2,094</b>	<b>(18,299)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		<b>1,338,470</b>	<b>97,234</b>	<b>1,435,704</b>	<b>1,358,863</b>	<b>95,140</b>	<b>1,454,003</b>
<b>Total funds carried forward</b>	15	<b>1,328,717</b>	<b>98,927</b>	<b>1,427,644</b>	<b>1,338,470</b>	<b>97,234</b>	<b>1,435,704</b>

# Craigiebuckler Parish Church

## Balance sheet at 31 December 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible fixed assets	9		1,237,690		1,240,060
Investments	10		1,936		1,955
			<u>1,239,626</u>		<u>1,242,015</u>
<b>Current assets</b>					
Debtors	11	18,540		17,000	
Bank and cash		173,460		184,065	
		<u>192,000</u>		<u>201,065</u>	
<b>Creditors</b>					
Amounts falling due within one year	12	(3,982)		(7,376)	
		<u></u>		<u></u>	
<b>Net current assets</b>			<u>188,018</u>		<u>193,689</u>
<b>Net assets</b>			<u>1,427,644</u> =====		<u>1,435,704</u> =====
<b>The funds of the charity:</b>					
<b>Unrestricted funds</b>					
General funds	15	30,000		30,000	
Designated funds	15	1,298,717		1,308,470	
		<u></u>	<u>1,328,717</u>	<u></u>	<u>1,338,470</u>
<b>Restricted funds</b>	15		<u>98,927</u>		<u>97,234</u>
<b>Total charity funds</b>	15		<u>1,427,644</u> =====		<u>1,435,704</u> =====

The financial statements were approved by the Kirk Session on 26 March 2023.

For and on behalf of the Kirk Session:

[Redacted Signature Area]

Session Clerk

Treasurer

# **Craigiebuckler Parish Church**

## **Notes to the financial statements**

---

### **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 financial statements, are set out below.

#### **Legal status**

Craigiebuckler Parish Church is a charity administered in accordance with the terms of the Deed of Constitution. The Church approved the adoption of a Unitary Constitution on 29 June 2012. The Trustees are the Kirk Session as included on page 1.

#### **Basis of preparation**

The financial statements are prepared under the historical cost convention and include the results of the charity's operations in the year, as indicated in the report of the Trustees. All activities are continuing.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in pounds sterling which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

The Church constitutes a public benefit entity as defined by FRS102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income**

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

#### **Legacies**

Legacies are included in income when the charity is advised by the personal representative of an estate that payment will be made, property transferred, or there is entitlement. The amount involved must be reliably quantifiable and receipt must be probable. Legacies advised that meet this criteria will be accounted for as a receivable in current assets until such time as distributions are received from the estate.

#### **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 the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

## **Craigiebuckler Parish Church**

### **Notes to the financial statements (continued)**

---

#### **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.

##### **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Church.

##### **Charitable activities**

Costs of charitable activities include grants paid and support costs as shown in note 6. .

##### **Tangible fixed assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and original hall, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets.

Title to the Craigiebuckler manse and new halls is held locally. Depreciation has not been provided as, in the opinion of the Trustees, due to the long useful economic life of the properties and high residual value, any depreciation charge and resultant accumulated depreciation is immaterial. In the opinion of the Trustees, no impairment of the carrying value has occurred during the year.

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 are capitalised. Individual fixed assets costing £500 or more are capitalised at cost. 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:

Equipment	-	10 years
-----------	---	----------

##### **Investments**

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

##### **Taxation**

Craigiebuckler Parish Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

---

#### Accounting policies (continued)

##### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are revised on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the Trustees have made the following judgments:

##### *Depreciation*

Tangible fixed assets are depreciated over a period to reflect their estimated useful life. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

##### *Accruals*

Accruals are applied at the year-end based upon financial costs received post year end and the experience of the directors.

#### Funds

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

*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.

*Unrestricted 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. Transfers are made of any surplus from the general fund to the designated fund within unrestricted funds to leave a balance of £30,000 in the general fund as agreed between the Trustees.

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

2	Donations and legacies	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Offerings	76,081	-	76,081	75,344	-	75,344
	Tax recovered on Gift Aid	18,824	-	18,824	15,934	-	15,934
	Legacies	500	-	500	-	-	-
	Donations	636	4,695	5,331	-	4,330	4,330
	Grants	-	-	-	250	-	250
	Contributions from congregational organisations	1,410	-	1,410	50	-	50
	Members' subscriptions	216	-	216	251	-	251
		<u>97,667</u>	<u>4,695</u>	<u>102,362</u>	<u>91,829</u>	<u>4,330</u>	<u>96,159</u>
		=====	=====	=====	=====	=====	=====
3	Income from other trading activities	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Use of premises	20,498	-	20,498	11,093	-	11,093
		<u>20,498</u>	<u>-</u>	<u>20,498</u>	<u>11,093</u>	<u>-</u>	<u>11,093</u>
		=====	=====	=====	=====	=====	=====
4	Income from investments	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Dividends received	54	12	66	-	58	58
	Bank interest	418	191	609	82	33	115
		<u>472</u>	<u>203</u>	<u>675</u>	<u>82</u>	<u>91</u>	<u>173</u>
		=====	=====	=====	=====	=====	=====

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

5	Income from charitable activities	Unrestricted funds	Restricted funds	Total 2022	Unrestricted funds	Restricted funds	Total 2021
		£	£	£	£	£	£
	Weddings and funerals	3,650	-	3,650	3,600	-	3,600
	Regular fundraising events	3,811	-	3,811	2,391	-	2,391
	Other organisations fundraising events	616	-	616	4,458	-	4,458
		8,077	-	8,077	10,449	-	10,449
		=====	=====	=====	=====	=====	=====



# Craigiebuckler Parish Church

## Notes to the financial statements (continued)

6	Analysis of expenditure	Unrestricted funds £	Restricted funds £	Total 2022 £	Unrestricted funds £	Restricted funds £	Total 2021 £
	<b>Raising funds</b>						
	Event costs	4,174	-	4,174	467	-	467
	<b>Charitable activities</b>						
	Ministries and mission allocation	72,871	-	72,871	65,154	-	65,154
	Presbytery dues	1,950	-	1,950	1,220	-	1,220
		74,821	-	74,821	66,374	-	66,374
	Minister's expenses	2,051	-	2,051	2,182	-	2,182
	Pulpit supply	330	-	330	137	-	137
	Other salary costs	5,312	-	5,312	4,098	-	4,098
	Sub-contractor – organist	4,000	-	4,000	4,000	-	4,000
	Fabric repairs and maintenance	11,578	-	11,578	24,987	-	24,987
	Council tax	3,565	-	3,565	3,461	-	3,461
	Other buildings costs	13,912	-	13,912	13,048	-	13,048
	Church office expenses	4,133	-	4,133	5,029	-	5,029
	Organ and music	1,224	180	1,404	845	72	917
	Other expenses	2,245	741	2,986	2,635	158	2,793
	Outreach expenses	1,870	-	1,870	-	-	-
	Grant paid	600	-	600	1,660	-	1,660
	Depreciation	4,252	2,265	6,517	2,925	2,265	5,190
		129,893	3,186	133,079	131,381	2,495	133,876
	<b>Support costs</b>						
	Independent examiner's fee	2,400	-	2,400	1,998	-	1,998
		132,293	3,186	135,479	133,379	2,495	135,874
	<b>Total charitable activities</b>						
		136,467	3,186	139,653	133,846	2,495	136,341
	<b>Total expenditure</b>						

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

#### 7 Staff costs and numbers

	2022 £	2021 £
Salaries and wages	5,312	4,098
Social security costs	-	-
	<u>5,312</u>	<u>4,098</u>
	=====	=====

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

	Number	Number
Administration	1	1
Premises maintenance	1	1
	<u>2</u>	<u>2</u>
	=====	=====

No employee had employee benefits in excess of £60,000 in either year.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700 (2021 - £28,137) and the maximum stipend in the fifth and subsequent years of service was £35,269 (2021 - £34,577).

#### 8 Trustee remuneration and related party transactions

During the year [REDACTED], our minister, received reimbursement of expenses totalling £2,170 (2021 - £2,920).

[REDACTED] a member of the Kirk Session, received a salary of £3,879 (2021 - £3,100) (Church Secretary) and reimbursement of expenses totalling £ nil (2021 - £1,317).

[REDACTED] a member of the Kirk Session received payments of £1,856 (2021 - £2,717) for services rendered through his business EA Services. He did not receive any payment for his services as a church officer this year (2021 - £Nil).

[REDACTED] a member of the Kirk Session, was entitled to a payment of £4,000 (2021 - £4,000) (Church Organist), which is an in kind donation to the fund.

Other members of the Kirk Session received reimbursement of expenses as per below:

[REDACTED]	received £1,802 (2021 - £2,394)
[REDACTED]	£659 (2021 - £1,058)
[REDACTED]	received £377 (2021 - £84)
[REDACTED]	received £76 (2021 - £45)
[REDACTED]	received £387 (2021 - £150)
[REDACTED]	£4,147 (2021 - £3,264).

# Craigiebuckler Parish Church

## Notes to the financial statements (continued)

9	Tangible fixed assets	Buildings £	Equipment £	Total £
	<b>Cost or valuation</b>			
	At 1 January 2022	1,188,720	78,672	1,267,392
	Additions	-	4,147	4,147
		<u>1,188,720</u>	<u>82,819</u>	<u>1,271,539</u>
	<b>At 31 December 2022</b>			
	<b>Accumulated depreciation</b>			
	At 1 January 2022	-	27,332	27,332
	Charge for year	-	6,517	6,517
		<u>-</u>	<u>33,849</u>	<u>33,849</u>
	<b>At 31 December 2022</b>			
	<b>Net book value</b>			
	At 31 December 2022	<u>1,188,720</u>	<u>48,970</u>	<u>1,237,690</u>
	At 31 December 2021	<u>1,188,720</u>	<u>51,340</u>	<u>1,240,060</u>
		Buildings £	Equipment £	Total £
	<b>Cost or valuation</b>			
	At 1 January 2021	1,188,720	56,106	1,244,826
	Additions	-	22,566	22,566
		<u>1,188,720</u>	<u>78,672</u>	<u>1,267,392</u>
	<b>At 31 December 2021</b>			
	<b>Accumulated depreciation</b>			
	At 1 January 2021	-	22,142	22,142
	Charge for year	-	5,190	5,190
		<u>-</u>	<u>27,332</u>	<u>27,332</u>
	<b>At 31 December 2021</b>			
	<b>Net book value</b>			
	At 31 December 2021	<u>1,188,720</u>	<u>51,340</u>	<u>1,240,060</u>
	At 31 December 2020	<u>1,188,720</u>	<u>33,964</u>	<u>1,222,684</u>

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

	2022 £	2021 £
<b>10 Investments</b>		
Fair value at 31 December 2021	1,955	1,787
Unrealised (loss)/gain on investments	(19)	168
	<u>1,936</u>	<u>1,955</u>
Fair value at 31 December 2022	=====	=====
Investments at cost	246	246
	=====	=====
The following investment is held:		
Henderson Global Equity Income Fund 'A' shares	1,936	1,955
	=====	=====
<b>11 Debtors</b>	2022 £	2021 £
Gift Aid tax refund due	17,000	17,000
Room rental due	1,540	-
	<u>18,540</u>	<u>17,000</u>
	=====	=====
<b>12 Creditors</b>	2022 £	2021 £
Accruals	3,982	7,376
	=====	=====
<b>13 Volunteers</b>		
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.		

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

#### 14 Analysis of net assets between funds

	General £	Designated £	Restricted £	Total £
Tangible fixed assets	11,919	1,211,049	14,722	1,237,690
Investments	-	-	1,936	1,936
Current assets	22,031	87,700	82,269	192,000
Current liabilities	(3,950)	(32)	-	(3,982)
<b>Net assets at 31 December 2022</b>	<b>30,000</b> =====	<b>1,298,717</b> =====	<b>98,927</b> =====	<b>1,427,644</b> =====
	General £	Designated £	Restricted £	Total £
Tangible fixed assets	13,028	1,210,045	16,987	1,240,060
Investments	-	-	1,955	1,955
Current assets	20,758	102,015	78,292	201,065
Current liabilities	(3,786)	(3,590)	-	(7,376)
<b>Net assets at 31 December 2021</b>	<b>30,000</b> =====	<b>1,308,470</b> =====	<b>97,234</b> =====	<b>1,435,704</b> =====

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

#### 15 Movements in funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	Gains & Losses £	At 31 December 2022 £
<b>Restricted funds</b>						
Flower Fund	952	698	(741)	-	-	909
Education & Travel Fund	225	1	-	-	-	226
JD Innes Bible Bequest Fund	5,337	12	-	-	(19)	5,330
Roof Fund	65,866	187	-	-	-	66,053
Organ Fund - Capital	16,987	-	(2,265)	-	-	14,722
Organ & Music Fund - Revenue	7,867	4,000	(180)	-	-	11,687
	<u>97,234</u>	<u>4,898</u>	<u>(3,186)</u>	<u>-</u>	<u>(19)</u>	<u>98,297</u>
<b>Unrestricted funds</b>						
General Fund	30,000	121,918	(125,632)	3,714	-	30,000
<b>Unrestricted designated funds</b>						
Designated bequest fund	69,470	197	(2,520)	-	-	67,147
Designated fabric fund	47,499	135	(3,480)	(3,714)	-	40,440
Church of Scotland Guild fund	1,046	2,638	(3,124)	-	-	560
Church of Scotland Sunday school fund	64	-	-	-	-	64
Coffee fund	551	437	(61)	-	-	927
Worshipzone fund	125	-	-	-	-	125
Seniors Club fund	995	1,389	(1,650)	-	-	734
Craigiebuckler Manse	550,000	-	-	-	-	550,000
New Halls fund	638,720	-	-	-	-	638,720
	<u>1,308,470</u>	<u>4,796</u>	<u>(10,835)</u>	<u>(3,714)</u>	<u>-</u>	<u>1,298,717</u>
<b>Total unrestricted funds</b>	<u>1,338,470</u>	<u>126,714</u>	<u>(136,467)</u>	<u>-</u>	<u>-</u>	<u>1,328,717</u>
<b>Total funds</b>	<u>1,435,704</u>	<u>131,612</u>	<u>(139,653)</u>	<u>-</u>	<u>(19)</u>	<u>1,427,644</u>

Transfers are made of any surplus from the general fund to the designated fund within unrestricted funds to leave a balance of £30,000 in the general fund as per Trustee agreement.

During the prior year, a transfer was made from the Organ Fund to the Organ & Music Fund to separate the capital and revenue split of the fund. This was agreed by the organist whose in-kind donations comprised the balance of the funds transferred.

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

#### 15 Movements in funds (continued)

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	Gains & Losses £	At 31 December 2021 £
<b>Restricted funds</b>						
Flower Fund	880	230	(158)	-	-	952
Education & Travel Fund	225	-	-	-	-	225
JD Innes Bible Bequest Fund	5,111	58	-	-	168	5,337
Roof Fund	65,833	33	-	-	-	65,866
Organ Fund - Capital	23,091	-	(2,265)	(3,839)	-	16,987
Organ & Music Fund - Revenue	-	4,100	(72)	3,839	-	7,867
	<u>95,140</u>	<u>4,421</u>	<u>(2,495)</u>	<u>-</u>	<u>168</u>	<u>97,234</u>
<b>Unrestricted funds</b>						
General Fund	<u>30,000</u>	<u>110,624</u>	<u>(110,945)</u>	<u>321</u>	<u>-</u>	<u>30,000</u>
<b>Unrestricted designated funds</b>						
Designated bequest fund	70,676	35	(1,241)	-	-	69,470
Designated fabric fund	66,299	33	(19,538)	705	-	47,499
Church of Scotland Guild fund	225	2,431	(1,560)	(50)	-	1,046
Church of Scotland Sunday school fund	64	-	-	-	-	64
Coffee fund	542	84	(75)	-	-	551
Social committee fund	926	-	-	(926)	-	-
Worshipzone fund	125	-	-	-	-	125
Seniors Club fund	1,286	246	(487)	(50)	-	995
Craigiebuckler Manse	550,000	-	-	-	-	550,000
New Halls fund	638,720	-	-	-	-	638,720
	<u>1,328,863</u>	<u>2,829</u>	<u>(22,901)</u>	<u>(321)</u>	<u>-</u>	<u>1,308,470</u>
<b>Total unrestricted funds</b>	<u>1,358,863</u>	<u>113,453</u>	<u>(133,846)</u>	<u>-</u>	<u>-</u>	<u>1,338,470</u>
<b>Total funds</b>	<u>1,454,003</u> =====	<u>117,874</u> =====	<u>(136,341)</u> =====	<u>-</u> =====	<u>168</u> =====	<u>1,435,704</u> =====

The transfer from restricted funds of £4,000 last year relates to income related to unrestricted funds and as such, had been transferred.

## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

---

#### 15 Movements in funds (continued)

##### Purposes of restricted funds

Flower Fund:	This is a fund to provide flowers for display during services of worship.
Education & Travel Fund:	To provide assistance to young members when travelling to National Church events.
JD Innes Bible Bequest Fund:	To provide funds for the renewal of Church bibles and hymn books.
Roof Fund:	To provide monies for major repairs or refurbishment of Church roof.
Organ Fund:	To provide monies for organ depreciation.
Organ & Music Fund:	To provide monies for the maintenance of the organ and the furtherance of music in worship.

##### Purposes of designated funds

Bequest Fund:	To provide capital for congregational development.
Fabric Fund:	The Trustees have set aside funds for the maintenance of the Church property.
Church of Scotland Guild Fund:	To provide funds to enable members of the Guild to hold meetings and other events.
Church of Scotland Sunday School Fund:	To provide Christian education facilities to members' children.
Coffee Fund:	To provide weekday facilities for members to meet.
Social Committee Fund:	To raise funds for the Church in informal meetings and events attended by Church members.
Worshipzone Fund:	To provide monthly Sunday evening alternative worship.
Seniors Club Fund:	To provide facilities for meeting and fellowship for the senior members of the church and parish.
Craigiebuckler Manse:	To provide residential accommodation for the Minister.
New Halls Fund:	To provide accommodation for the use of all organisations connected to the Church.



## Craigiebuckler Parish Church

### Notes to the financial statements (continued)

---

#### 16 Special collection

In addition to the income recorded on page 8, the following income from special collections was donated to other charities or noted as due to be paid at the year end.

	2022 £	2021 £
Christian Aid	2,245 =====	3,590 =====

## Craigiebuckler Parish Church

### Appendix I - General Fund

	Budget 2023 £	2022 £	2021 £
<b>Income</b>			
<b>Offerings</b>			
FWO Scheme and gift aid donations	70,000	72,843	73,854
Tax recoverable on gift aid donations	16,000	18,824	15,934
Ordinary offerings	3,000	3,238	1,371
Other offerings and donations	1,000	700	250
	<u>90,000</u>	<u>95,605</u>	<u>91,409</u>
<b>Other ordinary general income</b>			
Contributions from Congregational Organisations	1,000		
Monday Stitchers		210	-
Badminton		450	375
Sunday Coffees		-	-
Guides		-	-
Boys Brigade		-	300
Guild		750	50
Other Income	600	616	3,783
Income from:			
Weddings and funerals	3,700	3,650	3,600
Deposits	140	139	14
Use of premises	20,000	20,498	11,093
	<u>25,440</u>	<u>26,313</u>	<u>19,215</u>
<b>Total ordinary general income</b>	<u>115,440</u>	<u>121,918</u>	<u>110,624</u>
<b>Expenditure</b>			
<b>Total ordinary general expenditure</b> (page 24)	<u>(115,388)</u>	<u>(125,632)</u>	<u>(110,945)</u>
<b>Surplus/(deficit) for the year</b>	<u>52</u>	<u>(3,714)</u>	<u>(321)</u>
General fund balance at 1 January 2021	30,000	30,000	30,000
Transfer from designated fabric fund	(52)	3,714	(705)
Transfer from designated women's guild fund		-	50
Transfer from designated coffee fund		-	-
Transfer from designated seniors club		-	50
Transfer from designated Social committee fund		-	926
<b>General fund balance 31 December 2022</b>	<u>30,000</u> =====	<u>30,000</u> =====	<u>30,000</u> =====

## Craigiebuckler Parish Church

### Appendix I - General Fund

	Budget 2023 £	2022 £	2021 £
<b>Expenditure</b>			
<b>National Ministry and Mission &amp; Wider Work</b>			
Ministries and mission allocation	59,184	72,871	65,154
Presbytery dues	2,000	1,950	1,220
	<u>61,184</u>	<u>74,821</u>	<u>66,374</u>
<b>Local staffing costs</b>			
Minister's travelling expenses	1,200	1,127	1,353
Minister's telephone and other expenses	1,000	924	829
Pulpit supply	300	330	137
Other salaries and national insurance	5,000	5,312	4,098
Organist	4,000	4,000	4,000
	<u>11,500</u>	<u>11,693</u>	<u>10,417</u>
<b>Building costs</b>			
Fabric repairs and maintenance	8,100	8,098	5,449
Heating and lighting	7,000	5,869	5,565
Insurance	3,600	3,489	3,311
Manse council tax	3,754	3,565	3,461
Upkeep of grounds	5,000	3,951	3,669
Cleaning	500	603	503
Church officer	-	-	-
	<u>27,954</u>	<u>25,575</u>	<u>21,958</u>
<b>Other local costs</b>			
Printing, stationery and photocopying	900	870	848
Church magazine	500	-	270
Publicity and advertising	350	317	269
Postage and church telephone	2,500	2,214	3,642
Choir and music	1,200	1,224	845
Outreach	2,000	1,871	-
Other expenses	3,000	2,916	2,539
Grant paid	-	-	100
Independent examiner's fee	2,500	2,400	1,998
Depreciation	1,800	1,731	1,685
	<u>14,750</u>	<u>13,543</u>	<u>12,196</u>
<b>Total ordinary general expenditure</b>	<u>115,388</u> =====	<u>125,632</u> =====	<u>110,945</u> =====

