

ST. DROSTAN'S CHURCH, NEW ABERDOUR

ABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

<u>Income</u>		<u>Expenditure</u>		<u>Required</u>
	2023	2022	2023	2022 for 2024
<u>Offerings</u>				£
F.W.O.	2005.80	2090.80	Giving to Grow Contribution	6887.00 7760.00 7805.00
Gift Aid	1726.00	3037.00	Less Vacancy Allow.	-4507.00 -4025.00 -2400.00
Tax Recovered	1814.13	1576.35	Less Stipend Endowment Inc.	<u>-2380.00</u> <u>-2381.00</u> -4104.00
Open Plate Offerings	1853.97	1768.70	Less Presbytery Allowance	-311.00
Other Off. - Spec. Off.	0.00	0.00	Mis. & Ren. F Alloc.	0.00 1043.00 1301.00
" " - Misc.	77.00	77.00		
	<u>7476.90</u>	<u>8549.85</u>	Presbytery Dues	142.00 142.10 <u>160.00</u>
				<u>142.00</u> 1185.10 160.00
<u>Ordinary General Income</u>			<u>Local Staffing Costs</u>	
<u>Contributions from Congregational Organ.</u>			Minister's Trav. Exp.	0.00 0.00 0.00
Aberdour Guild	0.00	0.00	Minister's Telephone	0.00 0.00 0.00
<u>Regular Fund Raising Events</u>			Pulpit Supply	4540.00 3540.00 4700.00
Sponsored Walk	0.00	443.67	Pulpit Supply - Travel Exp.	975.60 995.25 1100.00
Soup & Sweet	0.00	0.00	Salaries - Organists	0.00 0.00 <u>0.00</u>
Sale of DVDs	0.00	0.00		<u>5515.60</u> 4535.25 5800.00
Buttery Morning	0.00	0.00	<u>Building Costs</u>	
Weddings & Funerals	895.00	370.00	Heat & Light	395.71 2281.90 1200.00
	<u>895.00</u>	<u>813.67</u>	Insurance	1908.42 1726.04 <u>2000.00</u>
				<u>2304.13</u> 4007.94 3200.00
1/2 share Pulpit Supply	2584.20	2115.37	<u>Other Local Costs</u>	
Turkey Syria Earthquake	751.34	1441.00	F.W.O. & Brown Envelopes	76.19 66.57 100.00
Collection for Christian	106.00	480.00	Pitsligo share Mut. Exp.	12.51 11.31 50.00
Credit from SSE	217.55	35.98	Miscellaneous	131.70 203.69 250.00
Collection for RNLI	120.00	4072.35	Paper/Ink Cartridges	38.19 50.00 100.00
	<u>3779.09</u>		CCLI	143.00 134.00 150.00
Total Income	12150.99	13435.87	Repairs to Church	0.00 0.00 500.00
Total Expenditure	<u>9462.52</u>	<u>12311.30</u>	PAT Testing	50.00 55.00 60
DIFFERENCE -			Web Address & Hosting	71.86 93.44 100.00
General Income	2688.47	1124.57	Boiler Service	0.00 48.00 <u>60.00</u>
Gen. Fund Bal. 31.12.22	3331.96	4207.39	Turkey Syria Earthquake Appeal	751.34 1441.00
			Collection for Christian Aid	106.00 480.00
Transferred to Fabric &	2100.00	2000.00	Collection for RNLI	120.00
				<u>1500.79</u> <u>2583.01</u> <u>1370.00</u>
General Fund				<u>£9,462.52</u> <u>£12,311.30</u> <u>£10,530.00</u>
Balance 31.12.23	<u>£3,920.43</u>	<u>£3,331.96</u>		

UNRESTRICTED FUNDS

FABRIC AND RESERVE FUND

ABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

£		£	
Balance from 2022	10558.00	AJF Roofing Ltd	31200.00
Transfer from General F	2100.00		
Grant from Baird Trust	2000.00		
Money from Edinburgh	19100.00		
Interest	<u>4.84</u>	Balance at 31.12.23	<u>2562.84</u>
	<u>£33,762.84</u>		<u>£33,762.84</u>

Earl Haig Fund Scotland £62 was collected in the village of New Aberdour.

CHAPMAN TRUSTABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		838.33	Balance at 31.12.23		839.10
Interest		<u>0.77</u>			
		<u>£839.10</u>			<u>£839.10</u>

ABERDOUR GUILDABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		<u>827.50</u>	Guild Fees		128.00
Subscriptions		0.00	Hall and Heating		97.00
Offerings		45.00	Speakers		60.00
Trees for Malawi		5.00	Crossreach		10.00
			Donation to Church Sutherland Fund		582.50
			Balance at 31.12.23		0.00
		<u>£877.50</u>			<u>£877.50</u>

SUNDAY SCHOOL ACCOUNTABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		266.89	Balance at 31.12.23		266.89
Interest		<u>0.00</u>			
		<u>£266.89</u>			<u>£266.89</u>

CHILDRENS XMAS TREAT FUNDABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		54.52			
Interest		<u>0.07</u>	Balance at 31.12.23		<u>54.59</u>
		<u>£54.59</u>			<u>£54.59</u>

RESTRICTED FUNDSBRUCE BEQUEST AND BURNETT FUNDABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		3335.55	Distributed within Parish		392.00
Bruce Bequest		<u>265.00</u>	Balance at 31.12.23		<u>3208.55</u>
		<u>£3,600.55</u>			<u>£3,600.55</u>

FINDLATER TRUSTABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance from 2022		164.86			
Interest		<u>0.17</u>	Balance at 31.12.23		<u>165.03</u>
		<u>£165.03</u>			<u>£165.03</u>

SUTHERLAND MISSION FUND FOR CHURCH PURPOSES IN ABERDOUR CHURCHABSTRACT OF ACCOUNTS FOR YEAR ENDED 31 December 2023

	Income	£		Expenditure	£
Balance of Bequest from 2022		3,229.22			
Listed Places of Worship VAT Refu		5200.00			
National Churches Trust - Grant		10000.00			
Donation from Aberdour Guild		582.50	Balance at 31.12.23		19,011.72
		<u>£19,011.72</u>			<u>£19,011.72</u>

DROSTAN'S CHURCH, NEW ABERDOUR
FINANCIAL YEAR ENDED 31 December 2023
STATEMENT OF FUNDS

2022	FUNDS	2023
3331.96	General Fund	3920.43
10558.00	Fabric and Reserve Fund	2562.84
838.33	Chapman Trust	839.10
827.50	Aberdour Guild	0.00
266.89	Sunday School Fund	266.89
54.52	Childrens Xmas Treat Fund	<u>54.59</u>
<u>£15,877.20</u>		<u>£7,643.85</u>
	Represented by:	
	<u>Assets</u>	
£15,877.20	Deposits and Interest Earning Current Accounts	£7,643.85
<u>£15,877.20</u>		<u>£7,643.85</u>

AUDITORS' REPORT

I have audited the Financial Statement of St. Drostan's Church, New Aberdour for the year ended 31 December 2023 as set out above and in the preceding pages. In my opinion the accounts have been properly prepared from the records and are in agreement therewith and comply with the General Assembly's Regulations anent Congregational Finance.

Signed: Lesley Paterson *Lesley Paterson*
 Date: 21-2-24.

APPENDIX

Consolidated Fabric Fund (Money held in Edinburgh)	£20,985.44
Realised Investment Gain Mixed GFF	<u>£546.43</u>
Closing Balance	<u>£21,531.87</u>

Consolidated Fabric Fund (Money held in Edinburgh)	£17,928.89
Interest	£627.40
Interest on Capital of £20,985.44	£860.43
Share Rent of Manse	£540.00
Administration Costs	-£53.18
Gable Repairs	<u>-£19,100.00</u>
	<u>£803.54</u>