



**THE CATHEDRAL CHURCH OF ST ANDREW, ABERDEEN**

**GENERAL FUND RECEIPTS AND PAYMENTS  
YEAR ENDED 30 SEPTEMBER 2019**

**FOR INSPECTION ONLY  
PLEASE DO NOT REMOVE FROM THE CATHEDRAL**

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ANNUAL GENERAL MEETING**

**QUESTIONS TO THE ACCOUNTS SHOULD BE LODGED  
WITH THE CATHEDRAL OFFICE**

**NO LATER THAN WEDNESDAY 20TH NOVEMBER**

**NAME OF CHARGE: THE CATHEDRAL CHURCH OF ST ANDREW, ABERDEEN**

**RECEIPTS AND PAYMENTS FOR YEAR ENDED 30 SEPTEMBER 2019**

**SUMMARY**

<b>A. REVENUE RECEIPTS</b>	<b>2018/19</b>
Congregational and Voluntary	1 90,906
Special Collections (for charities etc)	2 (a) 170
Special Collections (for major capital projects)	2 (b) 0
Investment Income	3 0
Property Revenue	4 25,735
Sundry Income	5 14,393
<b>Sub-total</b>	<b>131,204</b>
Grants received to General Fund	6 11,531
<b>Total (transfer to: "C. Income Reconciliation")</b>	<b>142,735</b>
<b>B. REVENUE PAYMENTS</b>	
Salaries and Scholarships	7 57,499
Property Expenses	8 52,019
Liturgical operations	9 5,025
Office and Functional support expenses	10 8,053
<b>Sub-total</b>	<b>122,596</b>
Quota	11 15,534
Professional services	12 4,285
Exceptional Items	13 8,738
<b>Total</b>	<b>151,153</b>
<b><u>SURPLUS/(DEFICIT) FOR YEAR (A - B)</u></b>	<b><u>-8,418</u></b>
<b>C. INCOME RECONCILIATION</b>	
<b>Total Income (from "A. Revenue Receipts")</b>	<b>142,735</b>
Adjust:-	
Legacies	
Banked income from September 2018	2,863
Current account draw-down	5,840
minus unresolved income imbalance	-285
<b>Total Income, per Accounts/OSCR return</b>	<b>151,153</b>

**SCOTTISH EPISCOPAL CHURCH  
DIOCESE OF ABERDEEN AND ORKNEY**

**NAME OF CHARGE: THE CATHEDRAL CHURCH OF ST ANDREW, ABERDEEN**

**RECEIPTS FOR YEAR ENDED 30 SEPTEMBER 2018**

<b>1. CONGREGATIONAL AND VOLUNTARY INCOME</b>	<b>2018/19</b>
General Collections, Open Plate etc	7,452
Freewill Offerings, Standing Orders to Bank	30,327
Gift Aid	7,375
Tax reclaimed on Gift Aid	-
Donations, Gift Days	34,770
Special events, Services	587
Cathedral Functions [Catering, Shop, RGU Chaplaincy]	5,469
Recitals [Audience Donations]	4,926
Miscellaneous fund raising	
<b>TOTAL</b>	<b>90,906</b>
<b>2A. SPECIAL COLLECTIONS FOR CHARITIES (please specify beneficiaries)</b>	
a. Bishop's Lenten Appeal [Dementia]	89
b. Mothers Union	41
c. Food for Friends	40
<b>TOTAL</b>	<b>170</b>
<b>2B. SPECIAL COLLECTIONS FOR MAJOR CAPITAL PROJECTS</b>	
a. Development Fund Receipts	
b.	
<b>TOTAL</b>	<b>0</b>
<b>3. INVESTMENT INCOME</b>	
Dividends	-
Tax reclaimed on Dividends and Interest only	-
Interest Received (banks etc)	-
<b>TOTAL</b>	<b>0</b>
<b>4. PROPERTY REVENUE (Please specify source eg hall)</b>	
Rents Received: Cathedral & precinct	2,960
Rents Received: Old School House	12,000
Contributions Received towards Costs	2,660
Rents Received: Seabury House Studio	5,090
Letting income received: John Skinner Centre [Hall]	3,025
<b>TOTAL</b>	<b>25,735</b>
<b>5. SUNDRY INCOME (Please specify source)</b>	
a. Refunds and Rebates [Scottish Gas, BNP Paribas, Diocesan expenses]	12,245
b. Specified donations [Protected funds]:	2,148
[Flowers, Organ scholar, Seabury Concordat]	
<b>TOTAL</b>	<b>14,393</b>
<b>6. GRANTS RECEIVED (Please specify source and purpose)</b>	
b. Anderson Trust [Youth Ministry development]	500
c. All Churches Trust [Ongoing work of the Church]	11,031
<b>TOTAL</b>	<b>11,531</b>

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**PAYMENTS FOR YEAR ENDED 30 SEPTEMBER 2019**

<b>7. SALARIES AND SCHOLARSHIPS</b>	<b>2018/19</b>
Stipend [Net]	20,546
Cathedral Adminisatrator [Net]	12,904
PAYE & NIC deductions for HMRC	7,886
SEC Pension contributions	8,482
DoM, Scholarships	7,391
Locum fees & expenses	-
Employee business expenses	290
Other	
<b>Sub total</b>	<b>57,499</b>
Less: Linked Charge Contributions	-
Less: Grants for Ministry	-
<b>Total</b>	<b>57,499</b>
<b>8. PROPERTY EXPENSES</b>	
Insurance Premiums	Cathedral Estate 17,088
Water Rates:	Cathedral 2,382
Council Tax	Seabury House 3,885
	Rectory 2,243
Routine repairs and renewals:	Cathedral 2,403
	Rectory -
	John Skinner Centre 1,554
	Seabury House 282
Heating / Lighting	Cathedral 13,673
	John Skinner Centre 6,518
	Seabury House 932
Refuse / Cleaning	1,059
Other	
<b>Sub total</b>	<b>52,019</b>
Less: Linked Charge Contributions	-
<b>Total</b>	<b>52,019</b>
<b>9. LITURGICAL OPERATIONS</b>	
Music and choir	2,573
Sacristy expenses	1,048
Young People's Ministry	-
Mission and Outreach	405
Floral decoration	999
<b>Total</b>	<b>5,025</b>

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**PAYMENTS FOR YEAR ENDED 30 SEPTEMBER 2019**

<b>10. OFFICE AND FUNCTIONAL SUPPORT EXPENSES</b>	<b>2018/19</b>
Office eqpt, Computer hardware/software	90
Printing, stationery and postage	3,070
Telephone and Internet	1,806
Advertising and publicity	832
Catering / Gift shop	1,979
Fees and Licenses	276
Loan Interest	-
<b>Sub total</b>	<b>8,053</b>
Less: Linked Charge Contributions	
<b>Total</b>	<b>8,053</b>
 <b>11. QUOTA</b>	<b>15,534</b>
 <b>12. PROFESSIONAL SERVICES (Please specify)</b>	
a. Accountancy services	880
b. Payroll services	867
c. Audit / Independent Examination	2,100
d. Legal services	120
e. Architect services	318
<b>Total</b>	<b>4,285</b>
 <b>13. GENERAL FUND EXCEPTIONAL ITEMS (Please specify)</b>	
a. Sundry / Congregational outing	165
b. Seasonal Stewards	150
c. SEC Charges and fees	65
d. Bank charges	50
e. Expenditure against One Family Foundation Grant	3,308
f. Transfer to Development Fund	5,000
<b>Total</b>	<b>8,738</b>

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**SCHEDULES OF INVESTMENTS AND LIQUID FUNDS**

**SCHEDULE OF INVESTMENTS**

(State whether held for Specific Fund)

DESCRIPTION	HOLDING	BOOK COST <i>(if known)</i>	MARKET VALUE at 30.9.19
UK Bonds: 3 x Bond Funds		5,527.04	6,025.35
UK Equities: 3 x Open Ended Collectives		11,973.32	17,071.41
North American Equities: 1 Fund		3,050.85	8,941.26
Global Investments: 1 x Open Ended Collective		5,524.03	13,031.74
Absolute Return: 1 x Open Ended Collective		2,564.03	5,447.15
Cash		1,223.39	1,223.39
<b>TOTAL:</b>			<u><u>51,740.30</u></u>

**SCHEDULE OF LIQUID FUNDS (Banks/Building Societies)**

(State whether held for Specific Fund)

NAME OF BANK ETC	TYPE OF ACCOUNT <i>(Premier, Deposit, Current)</i>	BALANCE at 30.9.19
Clydesdale Bank [General Fund]	Clubs, Society & Charity Current Account	20,971.09
Royal Bank of Scotland [Development Fund]	Business Current Account	56,171.87
<b>TOTAL:</b>		<u><u>77,142.96</u></u>

	BUILDINGS ETC (Tick box if Yes)	DATE OF LAST QUINQUENNIAL
Cathedral	<input checked="" type="checkbox"/>	
Hall - used for Church Purposes	<input checked="" type="checkbox"/>	
Seabury House - Part Let/Leased	<input checked="" type="checkbox"/>	
Old School House - Let	<input checked="" type="checkbox"/>	
Rectory - occupied by present Rector	<input checked="" type="checkbox"/>	
Rectory - Let/Leased	<input type="checkbox"/>	
Graveyard	<input type="checkbox"/>	

**NOTE:** Attach any other schedules, lists or information considered to be relevant.