



**Aberlour Parish Church**  
**Church of Scotland**

**Trustees' Report and Accounts**  
**For the year ended 31<sup>st</sup> December 2023**

**Congregation No: 352058**

**Charity No: SC001336**



# Aberlour Parish Church

## Trustees' Report

### Year ended 31<sup>st</sup> December 2023



#### Reference and Administration details

<b>Charity name</b>	Aberlour Parish Church	
<b>Registered charity number</b>	SC001336	
<b>Charity's principal address</b>	Aberlour Parish Church of Scotland	
	104A High Street	
	ABERLOUR	
	Moray	<b>Postcode</b> AB38 9PA

#### Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev. Andrew Kimmitt	Moderator	Whole Year	Kirk Session
2	Jane Tweedie	Session Clerk & Elder	Whole Year	Kirk Session
3	Donald Grassie	Treasurer & Elder	Whole Year	Kirk Session
4	Willie Cameron	Property & Elder	Whole Year	Kirk Session
5	Deidre Cavalcante	Elder	Whole Year	Kirk Session
6	Linda Cordiner	Elder	Whole Year	Kirk Session
7	Claire Crookston	Elder	Whole Year	Kirk Session
8	Linda Grant	Elder	Whole Year	Kirk Session
9	Liz Hutcheson	Elder	Whole Year	Kirk Session
10	Lorna Hutton	Elder	Whole Year	Kirk Session
11	Ruth Kennedy	Elder	Whole Year	Kirk Session
12	Margie McKerron	Elder	Whole Year	Kirk Session
13	Morag Thomson	Elder	Whole Year	Kirk Session
14	Lorna Sherriff	Elder	Whole Year	Kirk Session
15	Sheila Willox	Elder	Whole Year	Kirk Session

#### Names of all other charity trustees who retired during the period.

Name	Dates acted if not for whole year
Heather Cruikshank	1 <sup>st</sup> January to 9 <sup>th</sup> February
Patricia Fraser	1 <sup>st</sup> January to 9 <sup>th</sup> February

## **Structure, governance and management**

### **Type of governing document**

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

The Kirk Session is chaired by the Minister or Interim Moderator. It meets normally six times a year. It has oversight of the whole life and service of the Church within its Parish with responsibility for the spiritual and temporal oversight of the Congregation's affairs.

### **Trustee recruitment and appointment**

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.

There were two resignations due to retirement in 2023 - Heather Cruikshank and Patricia Fraser.

## **Objectives and activities**

### **Charitable purposes**

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

### **Summary of the main activities in relation to these objects**

Services of worship are conducted each Sunday at 9:45 in Craigellachie Church and at 11:15 in Aberlour Church. A creche is available as required. Provision for the young also includes School Chaplaincy at the local primary and secondary schools.

Pastoral visiting is carried out by the minister and elders. Worship is also carried out at the local Care Home. A Mothers and Toddlers Group meets weekly at Aberlour Church with the assistance of a group of dedicated elders.

The quarterly parish magazine, 'The Kirk News' is posted online, and printed copies are distributed to each household in the Parish. The Guild, choir, and walking group provide additional social contact within the Parish.

Aberlour Parish Church is willing to engage with the needs of the world beyond the boundaries of the Parish by extending the outreach of the Church of Scotland both in UK and abroad. The Church contributes funds to Ministries and Mission and supports other local and national charities through dedicated offerings and collections. In 2023 we supported: Christian Aid, Crossreach, Starchild, DEC Turkey/Syria, Mary's Meals, Fairtrade, Blythswood Shoe Box and the Moray Food Bank.

## **Achievements and performance**

### **Summary of the main achievements of the charity during the financial period**

On 31<sup>st</sup> December 2023, the roll had 186 members plus 8 adherents. During 2023 there were 4 removals by death, 3 additions by profession of faith, 1 admission by certificate and 3 admissions by resolution. In 2023 there were 3 adult baptisms, 1 wedding and 22 funerals.

The life of Aberlour Parish Church is characterised by an energy and enthusiasm which enables a wide range of activities to take place, and ensures that our buildings and resources are well looked after. In addition to maintaining existing groups, we seek new opportunities to engage in the community.

In 2022, we established a Community Garden in the Aberlour Glebe to promote wellbeing in Aberlour. During 2023, with the support of approximately 20 volunteers, successes have included the first produce from our vegetable beds, the erection of a 8x4m Polycarbonate growing tunnel, the planting of a 50 tree fruit orchard and a composting area.

Both churches participated successfully in the national "Open Doors" initiative encouraging members of the public to visit out churches.

In November, the church hosted the annual community-wide Remembrance Service, attended by the Lord Lieutenant.

During 2023, in addition to our well-establish coffee mornings, we hosted a range of concerts and events for the community: organ recital, brass bands, orchestral groups, school orchestras, singing groups, film nights

Aberlour Church ensures that it is at the heart of the community. At Christmas time through hosting the Christmas Market and our Christingle (standing room only) Service which attracts young families across the Parish. By our regular involvement in the Aberlour Highland Games.

## **Financial review**

### **Summary of key financial items**

Our Total income for the year amounted to £47,965, an increase of £3,539 on 2022 (£44,426). (A further £8,109 has been received from HMRC for Gift Aid recovery in February 2024 for the 2023 period, but is not included in this accounting period).

The principal source of income is from Weekly Offerings in the form of Open Plate, Free Will Offerings and Gift Aid with additional income from Gift Aid Tax Refunds, Donations, Fundraising and any Interest Received. While offerings have increased by 6% over 2022, the significant impact in 2023 has been the increase in Donations and Fundraising to £10,118 in 2023, from £2,897. This is mostly due to the achievements of our dedicated members, but also as everything returned to normal after the Covid pandemic.

The total expenditure in 2023 (£43,455) is slightly lower than in 2022 (£45,700) due to two maintenance projects being postponed until 2024 due to circumstances outside our control.

This resulted in a surplus in 2023 of £4,510 compared to a loss in 2022 of £1274. As a result, we invested a further £30,000 from our Bank Accounts to Church of Scotland Investment accounts.

**Brief statement of the charity's policy on reserves**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. In 2023 our total expenditure was £43,455, of which £216 was for music (organ and piano) related items.

At 31<sup>st</sup> December 2023 the Church held unrestricted funds locally of £51,097, and £80,036 held by the Church of Scotland General Trustees, which can be accessed within a reasonably short period of time. The Helen Smith Fund (restricted fund for music) holds £2,533 locally and £23,332 held by the General Trustees of the Church of Scotland in a growth fund.

**Other information**

**Independent Examiner**

Kenneth S. Fraser, Ellachie, Victoria Street, Craigellachie, Aberlour, AB38 9SR

**Bankers**

Virgin Money, 161 Mid Street, Keith AB55 5BL



# Aberlour Parish Church



## Approval of Trustees' Report

Year ended 31<sup>st</sup> December 2023

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

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

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statement of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and/or detection of fraud and other irregularities.

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

The accounts have been approved by the Trustees at a meeting of the Kirk Session on 9<sup>th</sup> February 2023.

### Signed on behalf of the charity's trustees

<b>Signature(s)</b>	
<b>Full name(s)</b>	Mrs Jane Tweedie
<b>Position (e.g. Chair)</b>	Session Clerk
<b>Date</b>	17 <sup>th</sup> March 2023



# Aberlour Parish Church

## Independent Examiner's Report on Accounts

### Year ended 31<sup>st</sup> December 2023



**Report to the trustees/members of Registered charity number SC001336 On the accounts of the charity for the period**

Aberlour Parish Church							
SC001336							
Period start date					Period end date		
Day	Month	Year		Day	Month	Year	
1 <sup>st</sup>	January	2023	<b>to</b>	31 <sup>st</sup>	December	2023	
Set out on pages					8 to 13		

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 2006 Accounts Regulations. 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 **[other than that disclosed on the attached page\*]**

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, and
  - 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. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

**Date:**

**Name:**

Mr. Kenneth S. Fraser

**Relevant professional qualification(s) or body (if any):**

Accountant

**Address:**

Ellachie

Craigellachie

Aberlour

Banffshire, AB38 9SR

**Aberlour Parish Church of Scotland**  
**SC001336**  
**Receipts and payments accounts**  
**1st January 2023 to 31st December 2023**



**Section A - Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	36,325				36,325	39,401.08
Legacies	500				500	-
Grants					-	
Receipts from fundraising activities	6,675				6,675	1,955.65
Gross trading receipts					-	
Income from investments other than land and buildings	2,026	375			2,401	619.67
Rents from land & buildings	650				650	800.00
Gross receipts from other charitable activities	1,789				1,789	1,650.00
					-	
<b>A1 Sub total</b>	<b>47,965</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>48,340</b>	<b>44,426</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	3,244
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,244</b>
<b>Total receipts</b>	<b>47,965</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>48,340</b>	<b>47,671</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	801				801	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	42,654	216			42,870	45,700
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>43,455</b>	<b>216</b>	<b>-</b>	<b>-</b>	<b>43,671</b>	<b>45,700</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments	30,000	5,000			35,000	
<b>A4 Sub total</b>	<b>30,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>
<b>Total payments</b>	<b>73,455</b>	<b>5,216</b>	<b>-</b>	<b>-</b>	<b>78,671</b>	<b>45,700</b>
<b>Net receipts / (payments)</b>	<b>(25,490)</b>	<b>(4,841)</b>	<b>-</b>	<b>-</b>	<b>(30,331)</b>	<b>1,970</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(25,490)</b>	<b>(4,841)</b>	<b>-</b>	<b>-</b>	<b>(30,331)</b>	<b>1,970</b>





**Section B - Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	76,938	7,363			84,301	80,351
	Surplus / (deficit) shown on receipts and payments account	(25,490)	(4,841)			(30,331)	2,573
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>51,448</b>	<b>2,522</b>	<b>-</b>	<b>-</b>	<b>53,970</b>	<b>82,924</b>
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	603

Categories	Details	Purpose	At 1 Jan 2023	Receipts	Payments	Transfers	At 31 Dec 2023
			to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B2 Investments -</b>	Consolidated Fabric Fund (CofS Gen Trus)	Fabric	4	17	(3)	(2)	16
	Temporary Fund (CofS Gen Trustees)	Fabric	(2)	1	(1)	2	-
	Fabric Fund (CofS Deposit Fund)	Fabric	50,000	-	-	-	50,000
	General Fund (CofS Deposit Fund)	General Account	-	35	-	30,001	30,036
			<b>50,002</b>	<b>54</b>	<b>5</b>	<b>30,001</b>	<b>80,052</b>
<b>B3 Investments - restricted</b>	Helen Smith no 1 (CofS Growth Fund)	organ & piano	16,875				18,219
	Helen Smith no 2 (CofS Growth Fund)	organ & piano	-			4,999	5,113
			<b>16,875</b>	<b>-</b>	<b>-</b>	<b>4,999</b>	<b>23,332</b>

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B4 Other assets</b>	No submission				
	<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B5 Liabilities</b>	No Liabilities exist			
	<b>Total</b>		<b>-</b>	<b>-</b>

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>	No Contingent Liabilities exist			
	<b>Total</b>		<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Jane Tweedie (Session Clerk)	17/03/2024
		Donald Grassie (Treasurer)	17/03/2024

## Additional analysis of Unrestricted accounts

### C1 Breakdown of unrestricted funds

	Unrestricted Church Accounts	Guild Accounts	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>				
Donations - Gift Aid offerings	22,850	-	22,850	21,578
Donations - Tax recovered from HMRC	2,035	-	2,035	9,765
Donations - Open Plate	6,703	194	6,897	6,121
Donations - Other	4,528	15	4,543	1,937
Legacies	500	-	500	-
Pulpit Suply	164	-	164	-
Fundraising	4,113	1,462	5,575	961
Kirk News Adverts	1,100	-	1,100	995
Weddings	-	-	-	-
Funerals	1,625	-	1,625	1,650
Interest	2,026	-	2,026	620
Glebe Income	200	-	200	150
Hall rental Charge	450	-	450	650
<b>Total receipts</b>	<b>46,294</b>	<b>1,671</b>	<b>47,965</b>	<b>44,426</b>
<b>Payments</b>				
Giving to Grow	19,497	-	19,497	20,280
Prebytery Dues	632	-	632	632
Ministers Travel Exp	1,564	-	1,564	-
Minister's Expenses	671	-	671	700
Worship Resources	668	-	668	-
Pulpit Supply	736	-	736	606
Church Repairs & Maint	4,888	-	4,888	3,843
Manse Refurbishment	1,182	-	1,182	8,190
Heat & Light	3,597	-	3,597	2,932
Council Tax & Insurance	6,103	-	6,103	5,426
Cleaning	1,484	-	1,484	1,224
Upkeep Grounds	142	-	142	23
Office Expenses	219	-	219	66
Kirk News	883	-	883	858
Organ & Plano	65	-	65	275
Catering	252	70	322	646
Fundraising Costs	175	626	801	-
Bank Charges	0	-	-	-
<b>Total payments</b>	<b>42,759</b>	<b>696</b>	<b>43,455</b>	<b>45,700</b>
<b>Net receipts / (payments)</b>	<b>3,535</b>	<b>974</b>	<b>4,510</b>	<b>(1,274)</b>
<b>Transfers to / (from) funds</b>	<b>(30,000)</b>	<b>-</b>	<b>(30,000)</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(26,465)</b>	<b>974</b>	<b>(25,490)</b>	<b>(1,274)</b>

#### Nature and purpose of funds

1. Church Accounts includes all general income and expenditure on Church affairs
2. Guild Accounts - includes all transactions managed by Aberlour Guild

## Additional analysis of restricted accounts

### D1 Breakdown of restricted funds

	Restricted (Helen Smith Account)		Total restricted funds	Total restricted funds last period
<b>Receipts</b>				
Donations - Gift Aid offerings	-		-	
Donations - Tax recovered from HMRC	-		-	
Donations - Open Plate	-		-	
Donations - Other	-		-	
Legacies	-		-	
Pulpit Suply	-		-	
Fundraising	-		-	
Kirk News Adverts	-		-	
Weddings	-		-	
Funerals	-		-	
Interest	375	-	375	276
Glebe Income	-		-	
Hall rental Charge	-		-	
<b>Total receipts</b>	<b>375</b>	<b>-</b>	<b>375</b>	<b>276</b>
<b>Payments</b>				
Giving to Grow			-	
Prebytery Dues			-	
Ministers Travel Exp			-	
Minister's Expenses			-	
Worship Resources			-	
Pulpit Supply			-	
Church Repairs & Maint			-	
Manse Refurbishment			-	
Heat & Light			-	
Council Tax & Insurance			-	
Cleaning			-	
Upkeep Grounds			-	
Office Expenses			-	
Kirk News			-	
Organ & Plano			-	
Catering			-	
Fundraising Costs			-	
Bank Charges			-	
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net receipts / (payments)</b>	<b>375</b>	<b>-</b>	<b>375</b>	<b>276</b>
<b>Transfers to / (from) funds</b>	<b>(5,000)</b>		<b>(5,000)</b>	
<b>Surplus / (deficit) for year</b>	<b>(4,625)</b>	<b>-</b>	<b>(4,625)</b>	<b>276</b>

#### Nature and purpose of funds

1. Helen Smith music fund supports any expenditure on the organs and piano

## Notes to the Accounts

### **Trustee Remuneration and Related Party Transactions**

During the year, the following Trustees were reimbursed or paid:  
Andrew Kimmitt (Minister) £1,564.42 (for minister travel expenses)  
Andrew Kimmitt (Minister) £2,482.68 (for Manse Council Tax)  
Andrew Kimmitt (Minister) £670.79 (for phone and other expenses)  
Lorna Sherriff (Elder) £1,401.00 (remuneration for church cleaning)  
Ruth Kennedy (Elder) £50.85 (hardware expenses paid to family business – C.A.Gammack)

No other Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the Charity during the year.

### **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 the housing and loan fund. Ministers' stipends are paid in accordance with the National Stipend Scale, which is a five-point scale related to years of services. For the year under review the Minimum Stipend was £28,700 and the Maximum Stipend (in the fifth and subsequent years of service) was £35,269

### **Movement in Funds and Designation**

The movements of funds are detailed in B2 – Investments unrestricted and restricted.

**Consolidated Fabric Funds** are maintained by the CofS General Trustees and can only be used for Fabric items. The fund was originally established from the net proceeds from the sale of the Parish Hall many years ago. This contains small interest credits.

**Temporary Funds** are maintained by the CofS General Trustees, and relate to legal fees relating to the potential sale of building plot at the Manse which never happened. In 2023 this was finally cleared.

**Fabric Fund** is a Deposit Fund held by the CofS General Trustees for the purpose of maintaining the Aberlour Parish Church infrastructure.

**General Fund** is a Deposit Fund held by the CofS General Trustees for the for general expenditure and is fund set aside as a six month emergency reserve.

**Helen Smith no 1 & no 2 Funds** are restricted funds held in reserve for maintenance of the organ and piano. The interest on the no 1 account is used for annual maintenance purposes.

### **Collections for Third Parties**

The Church supports local and national charities through dedicated offerings and collections. In 2023 we supported: Christian Aid (£2,963.50), Crossreach Consulting (£162.50), Starchild (£128.00), DEC Turkey/Syria (£135.50), Mary's Meals (£94.50), Fairtrade (trade support), Blythwood Shoe Box (gifts) and the Moray Food Bank (gifts).

### **Inclusion of Aberlour Guild Accounts**

The Aberlour Guild accounts have been included in this report (for the first time), as they are an organisation within Aberlour Parish Church.

## **Funds Held by the Congregation on behalf of Aberlour Community**

During 2022, an Agency Fund was established to hold three funds which exist for the benefit of the Aberlour Community but are managed by the Trustees of Aberlour Parish Church. They do not represent any benefit to Aberlour Parish Church, and are not included within the Aberlour Parish Church Accounts.

### **Aberlour Benevolence Fund**

This restricted fund has been in existence since the 1990s, and was established for the benefit of our Parishioners. At the end of 2022 / start of 2023 the various accounts were brought together. At 31<sup>st</sup> December 2023, it held £2,599.66 (£1,400.00 on 1<sup>st</sup> January 2023).

### **Corra Fund**

During 2022 (March, July and December), the minister successfully applied to the Household Hardship Fund, administered by the Corra Foundation on behalf of the Lottery Community Fund. This is available to local groups, who then pass the money on directly to local families and individuals in need. This restricted fund has now been fully distributed. At 31<sup>st</sup> December 2023 it held £0.00 (£5,250.00 on 1<sup>st</sup> January 2023).

### **Glebe Fund**

In March 2022, Aberlour Parish Church was successful in applying to TSI Moray for a fund to develop a Community Garden and Workshop on our Glebe site. The vision is to do so in a way that enables the wellbeing of individuals and promotes strong and supportive relationships within our community. During 2022 and 2023 there have been several successful bids for funding. Work began on the Community Garden in March 2023 and now involves about 20 volunteers. We have established a Polycarbonate Tunnel, Growing beds, Fruit orchard and Composting space. This restricted fund contained £2,968.29 at 31<sup>st</sup> December 2023 (£9,923.88 on 1<sup>st</sup> January).