



Aberdeenshire Conservative & Unionist Association

Statement of Accounts

For the period ending 31st December 2023

I confirm that this Statement of Accounts has been prepared in accordance with guidance issued by the Electoral Commission to the best of my knowledge. The accounts have been approved by:

Signed

Chairman



Date 30 MARCH 2024.

Treasurer



Date 29 MAR 2024

Introduction

This Statement of Accounts provides a report on the political and financial activities of the **Aberdeenshire Conservative & Unionist Association**. The registered address of this association is:

Blairmount
[REDACTED]

Telephone: [REDACTED]

Email: [REDACTED]

For the purposes of the Political Parties Elections Referendums Act 2000, Mr J W M Duncan is the Registered Treasurer, and Mr S Yau is the Deputy Registered Treasurer.

The elected Representatives and Trustees are as follows:

J W M Duncan MBE	Chairman
[REDACTED]	Deputy Chairman
[REDACTED]	Deputy Chairman
S Yau	Treasurer

Additionally, the Association is also represented by the following:

[REDACTED]	Vice Chairman
[REDACTED]	Vice Chairman
[REDACTED]	Vice Chairman
[REDACTED]	Vice Chairman

Chairman's Report

2023 unusually was an election-free year here in Scotland, but preparations got underway for the General Election to be held in 2024.

This started with the re-adoption of Andrew Bowie MP in March followed by David Duguid MP in June which allowed the selection to take place for the Gordon & Buchan constituency where Harriet Cross was the successful candidate.

Work during the year included leafleting and the collection of Voter Intentions together with fundraising activities to build up funds for the General Election.

The year started with the West Aberdeenshire & Kincardine branch hosting a major fundraising dinner in February with Rt Hon Theresa May MP as the special guest. Several other fundraising events followed throughout Aberdeenshire, culminating with each of the 3 branches holding Christmas Lunches – all of which were extremely successful.

During the year the Association reformed the Gordon Branch to support the selected candidate. The branch held a number of successful fundraising events.

During 2023 the three branches participated in the usual round of markets, fairs and summer shows in order to fly the flag and to raise much needed funds for the campaign ahead.

Overview

Membership

The unit's membership consists of two categories:

- Full Members who live within the Constituency;
- Out-of-Constituency Members

Membership has held steady during 2023 despite the ups and downs of the Party nationally. However there seems to be more of a trend for members to join centrally both through London and Edinburgh which is always good that members are joining but there is an issue at present with membership fees coming back locally.

Membership Type	2023	2022
Full	649	643
Out of Constituency	5	5
TOTAL	654	648

Branches

The unit has three branches under its direct control.

- Banff & Buchan
- Gordon
- West Aberdeenshire & Kincardine

Committees

The unit's Executive Council met thrice during the year. It is the governing body of the unit and responsible for all decision-making. It does, however, delegate the financial affairs of the association to Finance & General Purposes sub-committees and campaigning to Campaign Teams.

Review of Financial Activities

Income

The Association has a wide variety of funding sources so as not to be reliant on any one individual source. There were several successful fundraising events throughout the year as branches held events in many of the towns and villages throughout Aberdeenshire. Additional income is derived from rental income, together with contributions from elected representatives for office support and regular newsletter updates.

Expenditure

Expenditure is based on running branch offices and employment of staff. The costs included producing and distributing promotional materials for selected Candidates and Elected Representatives. There are no extraordinary items of expenditure to report.

Aberdeenshire Conservative & Unionist Association

Income and Expenditure for Year Ending 31st December 2023

	Note	2023	2022
INCOME		£	£
Membership Subscriptions		19,610	17,195
Donations	4	11,823	16,681
Association Events	5	18,242	5,866
200 Club		855	2,770
Raffles		19,331	2,793
Rental Income		15,030	13,417
Campaign Fundraising		6,926	9,486
Miscellaneous Income		272	252
Bank Interest		399	0
TOTAL INCOME		92,488	68,460
EXPENDITURE			
Salaries	6	16,457	24,387
Heat, Light & Water		5,894	5,040
Insurance		1,430	1,549
Telephone & Internet		2,084	1,810
Copy, Print & Stationery		6,317	1,107
Postage		7,787	5,313
Bank Charges		224	249
Computer Software		2,031	1,589
Miscellaneous Expenditure		773	1,861
Campaigning Expenses		10,540	33,148
Cost of Fundraising	5	16,391	8,114
Depreciation		825	789
Repairs and Maintenance		1,327	2,218
Tax		2,982	1,533
TOTAL EXPENDITURE		75,062	88,707
SURPLUS/(DEFICIT)	7	17,426	(20,247)

Aberdeenshire Conservative & Unionist Association

Balance Sheets as at 31st December 2023

	Note	2023	2022
FIXED ASSETS		£	£
Land and Buildings		112,807	112,807
Furniture and Fittings		1,542	1,927
Office Equipment		1,152	1,592
TOTAL FIXED ASSETS		115,501	116,326
CURRENT ASSETS			
Cash at Bank and in hand		182,200	159,559
Debtors and Prepayments	3	900	129
CURRENT ASSETS		183,100	159,688
Deferred Income		120	0
Creditors		6,148	1,107
CURRENT LIABILITIES		6,268	1,107
NET CURRENT ASSETS		176,832	158,581
TOTAL ASSETS less CURRENT LIABILITIES		292,333	274,907
Represented by			
Capital Account			
Balance as at 01 January		274,907	295,154
Surplus/(Deficit) for period		17,426	(20,247)
Balance as at 31 December		292,333	274,907

I have examined the foregoing accounts of the Aberdeenshire Conservative & Unionist Association for the year ending 31st December 2023, which are in accordance with the books and records of the Association.

Signed



Date

29/03/24

Notes to the Accounts

1. Accounting Policies

The financial statement has been prepared in accordance with applicable accounting standards and guidance issued by the Electoral Commission.

2. Accounting Convention

The statements are prepared on a historical cost basis. No depreciation on freehold land and building assets is provided because the historical cost of land and buildings are significantly less than the market value. As the buildings are kept well-maintained, there is no reason to diminish the value of the building in these accounts.

3. Debtors and Prepayments

	2023	2022
	£	£
Amounts falling due within one year		
Debtors	300	50
Prepayments	600	79
TOTAL	900	129

4. Donations

There was one donation of over £1,500 in the 2023 period. This was reported within the allowed period required under PPERA reporting to the Electoral Commission.

5. Fundraising

Each branch runs several fundraising activities, which include:

- Raffles;
- Summer and Christmas Lunches;
- Local stalls;
- Lunch/Dinner Events with Guest Speakers.

6. Salaries

There were two part-time staff members employed directly by two different Association Branches.

7. Branch Income & Expenditure

	Income	Expenditure
Branch	£	£
Banff & Buchan	18,020	27,692
Gordon	8,882	4,034
West Aberdeenshire & Kincardine	65,586	43,336

8. Commitments, Guarantees and Contingencies

There are no commitments, guarantees or contingencies for which the Association should accrue.