

Insch-Leslie-Premnay-Oyne Church of Scotland

Scotland · Charity number SC000935

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1901-09-10
Register	View on the OSCR register

Contact

Address 19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity exists to glorify God and to work for the advancement of Christs Kingdom. Our aim is to worship God, to share in Christ's love and teaching in the community and to be a friendly and welcoming church.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£118,734	£69,801	-	0
2023-12-31	£71,142	£94,294	-	0
2022-12-31	£80,625	£64,844	-	0
2021-12-31	£73,974	£57,603	-	0
2020-12-31	£77,301	£79,507	-	0

Insch-Leslie-Premnay-Oyne Church of Scotland

Scotland - Charity number SC000935

Accounts

INSCH LESLIE PREMAY & OYNE PARISH CHURCH OF SCOTLAND

CONGREGATIONAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY NUMBER SC000935

CONGREGATION NUMBER 331997

Insch-Leslie-Premnay-Oyne Church of Scotland

Scottish Charity Number SC000935

Congregational Reference Number 331997

Trustees' Annual Report

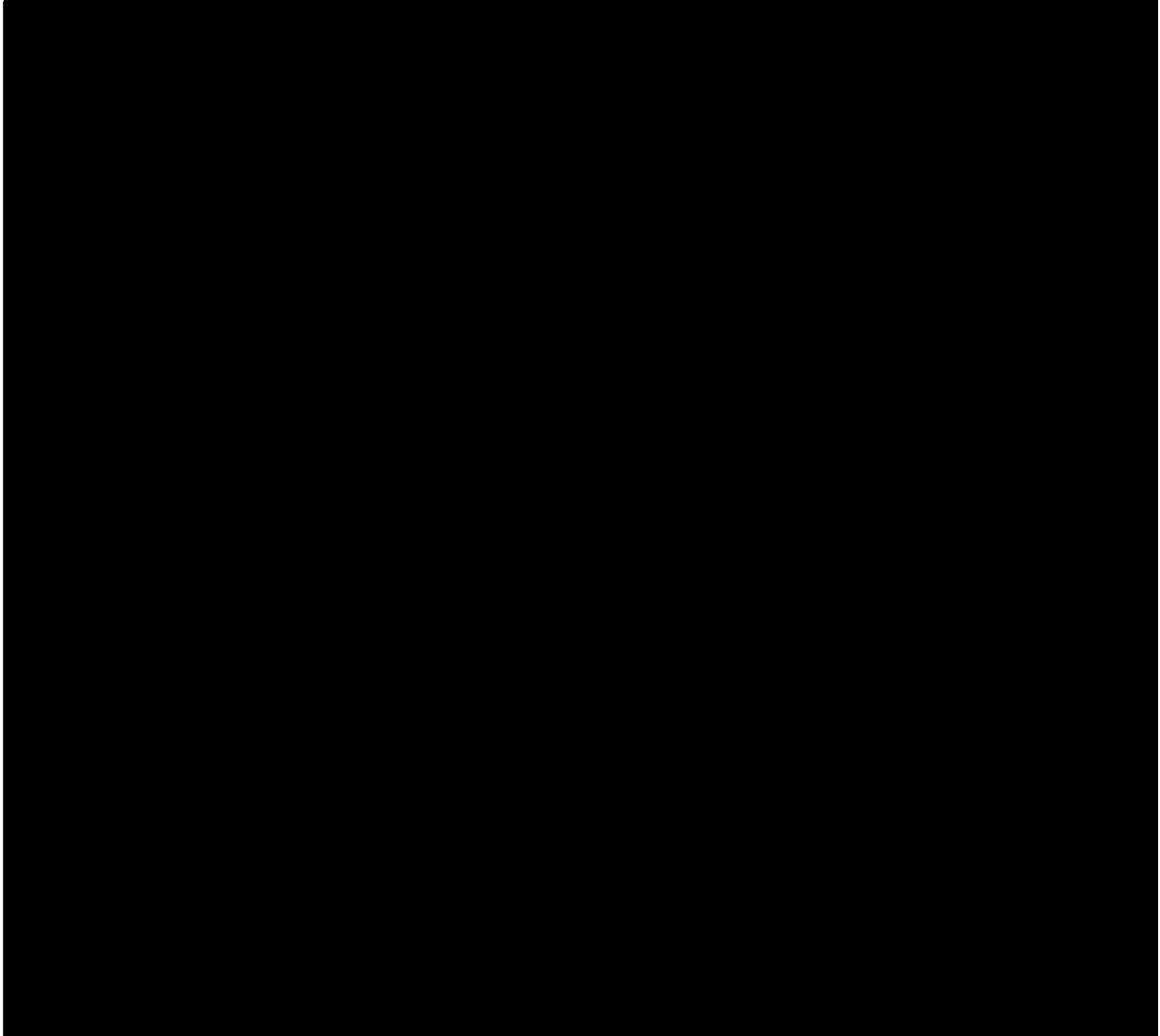
Year ended 31st December 2024

Reference and Administrative Information

CHARITY NAME: Inch-Leslie-Premnay-Oyne Parish, Church of Scotland

CHARITY REGISTRATION NUMBER: SC000935

CONGREGATION REFERENCE NUMBER: 331997



BANKERS: TSB, West High Street, Inverurie AB51 3QR

Structure, Governance and Management

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years, after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister or an appropriately trained elder, and meets either separately from the Session, or in joint meeting, according to the business in hand. Certain responsibilities may be delegated to a sub-group or individuals, as appropriate for the management of finance and property. The Kirk Session is responsible for spiritual matters within the church.

Objectives and activities.

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. Our aim is to worship God, to share in Christ's love and teaching in the community and to be a friendly and welcoming church.

Achievements and performances

2024 saw the trustees continuing to continue serving the parishioners within the area of Inch, Leslie, Premnay and Oyne. For most of the year the congregation was in a period of vacancy ably led by our Interim Moderator [REDACTED] During this period services continued to

be led by various visiting preachers and also by elders and organisations in the congregation. In May [REDACTED] was appointed as Locum Minister. During the year the Nominations Committee was working through the process of searching for a new minister and on 29th October [REDACTED] was inducted to the charge of Inch, Leslie Premnay Oyne. Due to illness our organist [REDACTED] was unable to play for a number of months and we were assisted by [REDACTED] in leading our worship.

Regular Church Services/Events

- The annual Founders Day/Thinking Day service took place in February. As usual this was attended by a large number of the uniformed organisations in the community.
- The usual services were held for Palm Sunday, Maundy Thursday, Good Friday and Easter Day.
- Fund-raising for Christian Aid took place through a retiring offering and a Soup and Sweet Lunch. These two events raised £1809.06.
- The usual Harvest Thanksgiving service was held in October accompanied by the Strathbogie Fiddlers. Flowers and produce from this were delivered locally after the service. Nearly 40 people were helped by this during 2024.
- On Remembrance Sunday the church service was attended by local uniformed organisations. Remembrance Sunday nets were again displayed holding poppies knitted by members of the congregation. The purchase of poppies and a retiring offering raised £100.52.
- A Remembrance Sunday service was held at the War Memorial at Inch Hospital. This is attended by people from the parish or with a connection to those who sacrificed their lives. This was followed by the wreath laying at Inch Hospital.
- Christmas services included a Nativity, Christingle, Watchnight and the Scout Carol Service. The sum of £240 was raised for Christian Aid at the Christingle and Watchnight services.
- The very enjoyable Fun and Friendship afternoons continued throughout the year.
- The Guild met monthly from September through to March as usual and organised the World Day of Prayer service in March.
- The Bible Study Group has continued to meet throughout the year for prayer and study with various topics being discussed at the meetings.

- Due to reducing numbers the Sunday Club no longer takes place. Discussions are taking place as to the best way of taking Youth Work forward within the congregation and the community.
- Services at Foudland Court and Drumdarroch Nursing Home resumed on a regular basis with the appointment of [REDACTED] as Locum Minister.
- A Men's Breakfast continues to meet once a month to share tea/coffee, bacon rolls, chat and fellowship.
- Communion services were held in April and October.

Special Church Services/Events

- In April an Afternoon of Song and Dance was held organised by [REDACTED] and The Brenda Gordon School of Dance. The sum of £660 was raised for church funds.
- In May a Beetle Drive was held which raised £151 for church funds.
- In June a Pop-Up Concert was held by Aberdeenshire Saxophone Orchestra. £345 was raised to be split between the congregation and the orchestra.
- In June a summer concert was held in the church by Insch Community Choir.
- At the end of term in July a service was held for Insch Primary School Primary 7's and their families.
- The Scarecrow Festival was held at the end of September and raised £1,132.22 for church funds. The theme for 2024 was "Music". This event is proving to be very popular in the community as a whole.
- In October a family quiz was held. This raised £230 for church funds.
- In November a Christmas Fayre was planned but unfortunately this had to be cancelled due to other village events having been organised for the same day.
- Christmas Cards, containing details of services, were printed and sent to all on the Communicants' roll as well as those on the Supplementary roll.
- In December [REDACTED] held a Christmas Concert followed by mulled wine and mince pies. This raised £265 for church funds. At this event the draw for the

Christmas Hampers took place. This raised £792.26 for church funds.

- In December hot drinks and home bakes were provided in the church vestibule for those taking part in Inch Christmas Shopping Night.
- The congregation continue to collect used stamps. In 2024 this appeal is for Family Planted a community-based agroforestry initiative to create tree nurseries covering Malawi, Zambia and Zimbabwe.

Congregational Initiatives

- The Pastoral Care Team send cards and flowers to folk in the Congregation and Parish who have been ill, bereaved or are housebound, relying on The Minister, Elders and members of the Congregation to keep them informed of anyone in need of help. They also help with the Foudland Court and Drumdarroch Services. Transport can be arranged through the Pastoral Care Team for people unable to easily get to church on a Sunday.
- A legacy of £50,000 was received from the estate of [REDACTED]. Discussions are underway to make decisions regarding the best way to use this very generous legacy to remember [REDACTED].

Community Links

- In addition to the Community Food Larder in Inch there are Foodbanks in Inverurie and Huntly and with the changes in the level of local demand, ways are being looked at to see how the organisers can work more closely with these neighbouring Foodbanks to avoid the risk of food donations going out of date. The future plan is that anyone seeking help from the Community Larder funds in Inch will either be referred to these Foodbanks or alternatively the funds will be used to do a shop for them.
- During the year it was decided to update and improve the church website. Part of this involved displaying photographs of Session and Board members to improve connections with the community.

The Board continues to see to the on-going maintenance of church buildings. The church halls continue to be well used by church and community organisations. During the year the following work was done:

- The church gardens were improved.
- The arch at the front door of the church was repainted.
- The tabling stones at the back of the church were secured.
- The oak tree in the church grounds has been cut back to prevent damage to the church and neighbouring properties.
- The front steps to the church hall were replaced due to crumbling.

As always, the Trustees take seriously their responsibility for safeguarding the assets of the church and for keeping detailed financial records.

Due to the vacancy during the year and the creation of the new presbytery of the North-East and the Northern Isles little progress has been made this year with our parish grouping with the 2 Huntly churches.

Financial Review

The principal sources of income continued to be as stated in Note 3. Income has remained at a similar level to last year excluding the legacy received. Expenditure is down by approximately £25,000 mainly due to the lower fabric repairs and maintenance costs. Overall there is a surplus for the year of £48,933 compared to a deficit of £23,152 last year.

Reserves Policy

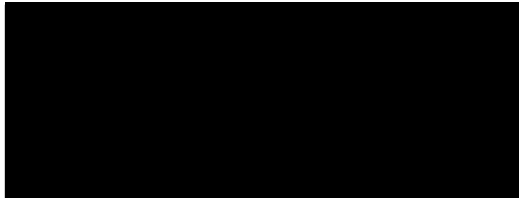
It is the trustees policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £182,811 of which £17,280 had been designated for the fabric fund

Statement of Trustees' Responsibilities

The members of the Kirk of Session/Congregational Board must prepare Financial Statements which give sufficient detail to enable an appreciation of the transactions of the church during the year and of the financial position of the church at any time. This must be done to ensure the Financial statements comply with The Charities Accounts (Scotland)

Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf,



Trustee

Date13/4/25.....

INSCH LESLIE PREMAY & OYNE PARISH CHURCH OF SCOTLAND
SC000935

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF INSCH LESLIE PREMAY & OYNE PARISH CHURCH OF SCOTLAND

REPORT OF THE INDEPENDENT EXAMINER

I REPORT ON THE ACCOUNTS OF THE CHARITY FOR THE YEAR ENDED 31ST DECEMBER 2024 WHICH ARE SET OUT ON PAGES 1 TO 5.

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) ACT 2005 AND THE CHARITIES ACCOUNTS (SCOTLAND) REGULATIONS 2006.

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 CHARITIES ACCOUNTS (SCOTLAND) REGULATIONS 2006. 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

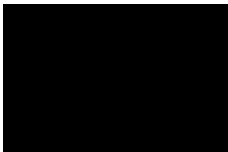
IN THE COURSE OF MY EXAMINATION, NO MATTER HAS COME TO MY ATTENTION.

1 WHICH GIVES ME REASONABLE CAUSE TO BELIEVE THAT IN ANY MATERIAL RESPECT THE REQUIREMENTS:

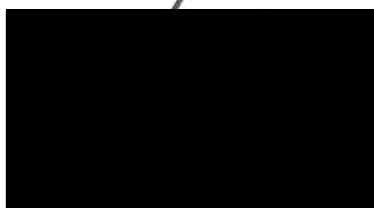
TO KEEP ACCOUNTING RECORDS IN ACCORDANCE WITH SECTION 44(1) (a) OF THE 2005 AND REGULATION 4 OF THE 2006 ACCOUNTS REGULATIONS, AND TO PREPARE ACCOUNTS WHICH ACCORD WITH THE ACCOUNTING RECORDS AND COMPLY WITH REGULATION 9 OF THE 2006 ACCOUNTS REGULATIONS HAVE NOT BEEN MET, OR

2 TO WHICH, IN MY OPINION, ATTENTION SHOULD BE DRAWN IN ORDER TO ENABLE A PROPER UNDERSTANDING OF THE ACCOUNTS TO BE REACHED.

NAME :



ADDRESS :



DATE :

17/4/2025

**RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31ST DECEMBER 2024**

	NOTE	UNRESTRICTED FUNDS 2024	RESTRICTED FUNDS 2024	ENDOWMENT FUNDS 2024	TOTAL 2024	TOTAL 2023
RECEIPTS						
VOLUNTARY INCOME	3	54674			54674	55077
RENTAL OF PREMISES		8654			8654	8154
BANK INTEREST		630	54	91	775	825
INVESTMENT INCOME		291	128		419	341
WEDDINGS AND FUNERALS		2515			2515	5635
LIFE & WORK					0	0
GUILD INCOME		1697			1697	1110
LEGACIES		50000			50000	0
C O S CONSOLIDATED FABRIC FUND					0	0
TOTAL RECEIPTS		118461	182	91	118734	71142
PAYMENTS						
CHARITABLE ACTIVITIES	4	65440	0	0	65440	90732
GOVERNANCE COSTS	5	2700	0	0	2700	2580
LIFE AND WORK					0	0
GUILD EXPENDITURE		1661			1661	982
TOTAL PAYMENTS		69801	0	0	69801	94294
EXCESS OF RECEIPTS OVER PAYMENTS FC THE YEAR		48660	182	91	48933	-23152

STATEMENT OF BALANCES
AS AT 31ST DECEMBER 2024

BANK & CASH BALANCES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL	TOTAL
	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
BALANCES BROUGHT FORWARD	134152	4109	6137	144398	167550
MOVEMENTS IN YEAR:					
EXCESS OF RECEIPTS OVER PAYMENTS	48660	182	91	48933	-23152
TRANSFERS	0	0		0	0
	<u>182812</u>	<u>4291</u>	<u>6228</u>	<u>193331</u>	<u>144398</u>
INVESTMENTS	<u>11796</u>			<u>11796</u>	<u>11796</u>
MARKET VALUE	<u>15158</u>			<u>15158</u>	<u>15158</u>

THE ACCOUNTS WERE APPROVED BY THE KIRK SESSION/CONGREGATIONAL BOARD
ON



SESSION CLERK

13/04/2025

TREASURER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1

TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

DURING THE YEAR 4 TRUSTEES RECEIVED REMUNERATION AND REIMBURSEMENT OF EXPENSES TOTALLING £7,078

NO TRUSTEE OR A PERSON RELATED TO A TRUSTEE HAD ANY PERSONAL INTEREST IN ANY CONTRACT OR TRANSACTION ENTERED INTO BY THE CHARITY DURING THE YEAR.

2

MOVEMENT IN FUNDS

	AT 01/01/2024	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	AT 31/12/2024
ENDOWMENT FUNDS					
G H BUTCHART LEGACY	321	4			325
STEWART FUND	5818	87			5905
	<u>6139</u>	<u>91</u>	<u>0</u>	<u>0</u>	<u>6230</u>
RESTRICTED FUNDS					
GORDON MORTIFICATION	221	4			225
BURNETT FUND	3610	178			3788
BROWN TRUST	277				277
	<u>4108</u>	<u>182</u>	<u>0</u>	<u>0</u>	<u>4290</u>
UNRESTRICTED FUNDS					
GENERAL FUND	83767	115996	58871		140892
FABRIC FUND	25947	602	9269		17280
STIPEND ENDOWMENT	23204	156			23360
MALAWI	745	10			755
GUILD	488	1697	1661		524
	<u>134151</u>	<u>118461</u>	<u>69801</u>	<u>0</u>	<u>182811</u>
TOTAL FUNDS	<u>144398</u>	<u>118734</u>	<u>69801</u>	<u>0</u>	<u>193331</u>

PURPOSES OF ENDOWMENT FUNDS

INCOME FROM THE G H BUTCHART LEGACY IS FOR REPAIRS TO THE FOUR STAINED GLASS WINDOWS IN CHURCH. IF NO REPAIRS IN THE YEAR INTEREST TRANSFERRED TO LOCAL FABRIC A/C

INCOME FROM STEWART FUND IS FOR THE CLEANING OF THE STEWART FAMILY GRAVESTONE AND THERAFTER FOR GENERAL PURPOSES.

PURPOSES OF RESTRICTED FUNDS

THE GORDON MORTIFICATION FUND IS FOR THE DISBURSEMENTS TO THE POOR OF PREMNAV

THE BURNETT FUND IS FOR ANNUAL DISBURSEMENTS TO NEEDY OF LOCAL GOVERNMENT PARISHES PER MINISTER

THE BROWN TRUST IS FOR GRAVE UPKEEP AND SUNDAY SCHOOL PRIZES

PURPOSES OF UNRESTRICTED FUNDS

THE FABRIC FUND IS FOR FABRIC EXPENDITURE

THE STIPEND ENDOWMENT FUND IS FOR AUGMENTATION OF STIPEND PAYMENTS IF NECESSARY

THE MALAWI A/C IS FOR DONATIONS AND CARRIAGE FOR EKWENDENI

THE GUILD A/C REPRESENTS THE ACTIVITIES OF THE GUILD DURING THE YEAR.

THE UNITE TRUST ACCOUNT IS AN INVESTMENT ACCOUNT

SC000935

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	2024	2023
	2024	2024	2024	2024	2023
3 VOLUNTARY INCOME					
WFO SCHEME	9405			9405	9005
GIFT AID DONATIONS	12917			12917	15357
TAX ON GIFT AID DONATIONS	6293			6293	6764
ORDINARY OFFERINGS	7382			7382	6954
DONATIONS	14954			14954	9646
FUND RAISING	3723			3723	7351
TOTAL	54674	0		54674	55077

4 CHARITABLE ACTIVITIES

GIVING TO GROW	17386			17386	28409
PRESBYTERY DUES				0	0
VACANCY EXPENSES				0	0
MINISTERS EXPENSES	3871			3871	960
TELEPHONE AND INTERNET	1135			1135	1912
PULPIT SUPPLY	311			311	560
OTHER STAFFING COSTS	3144			3144	7487
FABRIC REPAIRS & MAINTENANCE	9659			9659	24704
COUNCIL TAX	3048			3048	2978
OTHER BUILDING COSTS	18216			18216	10476
UPKEEP OF GROUNDS	974			974	453
HALL EXPENSES	98			98	79
PRINTING & STATIONERY	452			452	1289
LEASE OF PHOTO-COPIER	628			628	757
OTHER EXPENSES	3574			3574	2759
COMMUNITY LARDER	1035			1035	6906
DONATIONS					450
EXPENDITURE ON MANSE	1909			1909	552
TOTAL	65440	0	0	65440	90731

5 GOVERNANCE COSTS

ACCOUNTANCY FEES	2700			2700	2580
------------------	------	--	--	------	------

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	GENERAL	DESIGNATED	RESTRICTED	ENDOWMENT	TOTAL
	£				£
FIXED ASSETS	0	0	0	0	0
INVESTMENTS	4796	7000	0	0	11796
CURRENT ASSETS	140892	41919	4290	6230	193331
CURRENT LIABILITIES	0	0	0	0	0
NET ASSETS AT 31ST DECEMBER 2024	145688	48919	4290	6230	205127

7 MINISTER'S STIPEND

ALL CHURCH OF SCOTLAND CONGREGATIONS CONTRIBUTE TO THE NATIONAL STIPEND FUND WHICH BEARS THE COST OF ALL MINISTER'S STIPEND AND EMPLOYER'S CONTRIBUTIONS FOR NATIONAL INSURANCE,PENSION AND HOUSING AND LOAN FUND. MINISTER'S 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 £30,135 AND THE MAXIMUM STIPEND IN 5TH AND SUBSEQUENT YEARS £37,032

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
CONSOLIDATED FABRIC FUND - CAPITAL ACCOUNT		
CREDIT BALANCES HELD AT 31ST DECEMBER AT COST	<u>147,676</u>	<u>147,676</u>
MARKET VALUE OF BALANCES AT 31ST DECEMBER	<u>187,921</u>	<u>91,601</u>
CONSOLIDATED FABRIC FUND - REVENUE ACCOUNT		
CREDIT BALANCE AT 31ST DECEMBER	<u>35,773</u>	<u>27,184</u>
CONSOLIDATED FABRIC FUND - DEPOSIT A/C		
CREDIT BALANCE AS AT 31ST DECEMBER	<u>0</u>	<u>0</u>
CONSOLIDATED STIPEND ACCOUNT		
CREDIT BALANCE AT 31ST DECEMBER	<u>37,000</u>	<u>37,000</u>
TEMPORARY FUND		
CREDIT BALANCE AT 31ST DECEMBER	<u>0</u>	<u>0</u>

