Huntly Cairnie Glass Church of Scotland

Scotland · Charity number SC001405

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1899-06-30
Register	View on the OSCR register

Contact

Address	7 Morar Court Ellon AB41 9GG

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To work within the parish to glorify God's work.

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
2025-12-31	£39,162	£35,035	-	0
2024-12-31	£40,820	£41,009	-	0
2023-12-31	£37,818	£40,591	-	0
2022-12-31	£33,292	£44,558	-	0
2021-12-31	£45,824	£45,468	-	0
2020-12-31	£41,021	£48,100	-	0

Accounts

Huntly Cairnie Glass Church of Scotland

Receipts and Payments Accounts
Congregation No: 331960
Charity No: SC 001405
Annual Report and Accounts for Year Ending 31 December 2024

Table of Contents

1. Reference and Administrative Information

Charity Name:	Huntly Cairnie Glass Church of Scotland
Charity Registration Number:	SC001405
Congregation Reference No:	331960
Contact Address:	The Manse Queen Street Huntly Aberdeenshire AB54 8EB

Trustees

Reverend T R Calder
J J Anderson
E H A Grant
J Henderson
P W Scott
C Morrison
A McBeath
C McWilliam

Congregational Board

D Allan
Members of the Kirk Session

Principle Office Bearers

Minister	Rev. T R Calder
Session Clerk	P W Scott
Clerk to the Board	P W Scott
Treasurer	Vacant

Independent Examiner

Mrs Louise Wood
18 Craigpark Place,
Ellon
AB41 9FG

Bankers

The Team at Virgin Money
161, Mid Street
Keith
Banffshire
AB55 5BL

2. Trustees Annual Report

2.1 Structure, Governance and Management

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

2.2 Recruitment and Appointment of Trustees

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. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominated 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 Annual Stated Meeting and serve for three years after which they can seek re-election.

2.3 Organisational Structure

The Kirk Session and Board are chaired by the Minister, both meeting five times in a year and more often if required. The Kirk Session is responsible for spiritual affairs whilst the Congregational Board is responsible for the temporal affairs of the congregation. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate

2.4 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.

Following Covid-19 pandemic, organised events are fewer. The knitting group remains busy.

2.5 Achievements

(a) Achievements

In 2024 the joint Remembrance Sunday Service was held in Strathbogie Drumblade church.

There were 397 Communicant members at the end of the year under review, 129 fewer than 2023. This was a result of a full and detailed review of the Roll of Communicant members.

There were no weddings or baptisms during the year.

Twelve funerals were conducted by the Minister. Two Communion Services were held during the year.

Most members are now elderly and increasingly unable to contribute to the life of the Church.

The congregation continue to contribute to the North Aberdeenshire Foodbank throughout the year.

(b) Financial Review

The financial position of the Church has been reconciled with:

- Virgin Money bank statement dated 31 December 2024;

- Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees 2024 statement (Appendix 1)
- Church of Scotland Investor Certificate 2024 statement.

The congregational principal source of income for the year was regular monthly standing orders, weekly offerings, and investment income.

With most people in the congregation being retired and on fixed incomes, the Church's finances continue to be a challenge. It has not proved to be practical to resume fundraising activities such as coffee mornings and silent auctions following the pandemic, but the once per week Thrift Shop provides a valuable social service whilst contributing to Church funds

2.6 Reserves Policy

It has previously been the Trustees' policy to hold minimum reserves of approximately four months expenditure including unrestricted funds however the financial position of the congregation does not support the reserve policy and action is being taken to move towards achieving this as a sustainable policy.

At 31 December 2024 the Church held unrestricted cash funds of £2,797 of which £798 is designated for Fabric Funds. The Trustees do not consider there to be sufficient to enable the Church to run for the forthcoming years (2024/2025) which will require a complete review and update of its stewardship campaigns, building maintenance obligations and utility costs in the period up to and including eventual disposal of the Church and Hall currently scheduled to be complete by 31 December 2027.

Of note, the boundary wall project managed on our behalf by NENI Presbytery Building Office, has consumed £41,728 up to year end 2024. It is anticipated that a further £67,280 will be spent in 2025 and £13,000 in 2026. Funding is being provided from the Church Consolidated Fabric Fund.

At year end there are £133,976 funds held by the Church of Scotland General Trustees for the benefit of the Congregation as set out in Appendix 1 and £320,786 Congregation Investments managed by the Church of Scotland Investors Trust.

In order to maintain financial stability and meet its obligations the Congregational Board will review (2024/2025) its overall projection of financial liabilities up to and including eventual disposal of the Church and Hall and may need to call upon the funds held on the Congregations behalf.

2.7 Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This complies with the format and content template provided by Church of Scotland.
This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 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 Date: 4 December 2025 and signed on their behalf,

Patrick W Scott Signature	P W Scott, Session Clerk
Date 4th Dec. 2025.	

3. Independent Examiner Report

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 3 to 16.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

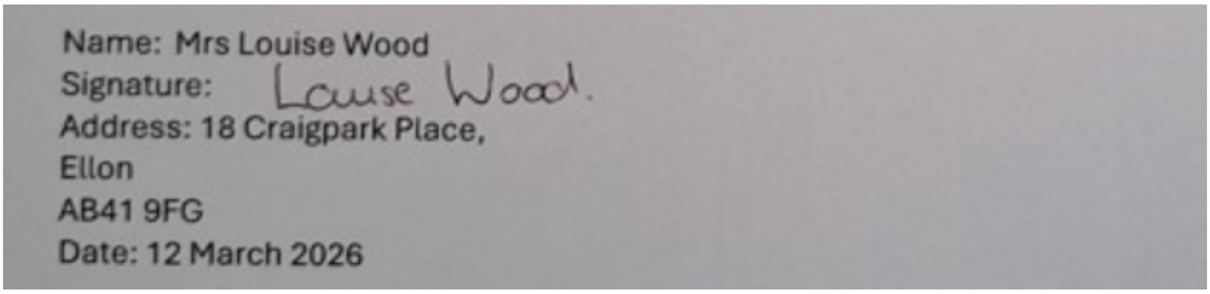
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 disclosed below*]

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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: Mrs Louise Wood
Signature: Louise Wood.
Address: 18 Craigpark Place,
Ellon
AB41 9FG
Date: 12 March 2026

Date: 12 March 2026

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

4. Statement of Balances

Statement of Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
TOTAL BROUGHT FORWARD AT 1 JANUARY 2024		2,987			2,987	2,987
Excess of Receipts over Payments		(189)		0	(189)	
CofS Validation Check		TRUE				
TOTAL FUNDS CARRIED FORWARD TO 2025 BEFORE TRANSFERS		2,798	0	0	2,798	

Transfers	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
I-Transfers from Deposits to General Funds		0	0	0	0	
E-Transfers to Deposits from General Funds		0	0	0	0	
TOTAL FUNDS CARRIED FORWARD TO 2025 AFTER TRANSFERS		2,798	0	0	2,798	

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Cost £204,007.04			320,787		320,787	304,494

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023

TOTAL ASSETS		2,798	320,787	0	323,585	304,494

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
General Funds (Unrestricted)		2,798	0	0	2,798	2,986
TOTAL BANK AND DEPOSIT BALANCES		2,798	0	0	2,798	2,986

The accounts were approved by the Kirk Session on 4 December 2025.

For and on behalf of the Congregational Board.

Patrick W Scott Signature	P W Scott, Session Clerk
Date 4th Dec. 2025.	
Chrystal Morrison Signature	Congregational Board Member (PRINT NAME)
4/12/2025 Date	

5. Receipts and Payments

Receipts

CoS Receipts and Payments Analysis		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Receipts	Notes					
I-Bank and Deposit income		10,832	0	0	10,832	9,216
I-Donations		27,900	0	0	27,900	27,076
I-Legacies		0	0	0	0	0
SUB TOTAL		38,732	0	0	38,732	36,292
I-Grants		0	0	0	0	0
I-Other receipts		0	0	0	0	0
I-Other Receipts-Life and Work		168	0	0	168	126
I-Other Receipts-Utility, Local Authority refunds, Overpayment refunds		0	0	0	0	0
I-Receipts from General Trustees		0	0	0	0	0
I-Rental of premises		0	0	0	0	0
I-Sale of assets		0	0	0	0	0
I-Sale of investments		0	0	0	0	0
I-Tax Recovered		0	0	0	0	0
I-Weddings and Funerals		1,920	0	0	1,920	1,400
SUB TOTAL		2,088	0	0	2,088	1,526
TOTAL RECEIPTS		40,820	0	0	40,820	37,818

Payments

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
E-Charitable activities		(40,927)	0	0	(40,927)	(40,441)

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
E-Governance costs		0	0	0	0	(150)
E-Costs of generating funds		0	0	0	0	0
E-Donations to Third parties		0	0	0	0	0
E-Offering Envelopes		(81)	0	0	(81)	0
TOTAL PAYMENTS		(41,009)	0	0	(41,009)	(40,591)

Income/Expenditure Surplus/(Shortfall)

	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
INCOME/EXPENDITURE SURPLUS/(SHORTFALL)		(189)	0	0	(189)	(2,773)

6. Notes To Accounts

Note 1-Trustee Remuneration and Related Party Transactions

The Minister was reimbursed £960 in respect of Ministry Travel allowances and a further £3,048 was paid in Manse Council Tax charges and £437 for Minister telephone services.

No other Trustee received any remuneration or reimbursement of expenses during the year.

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.

Note 2-Movement in Funds

Movement In Funds	Notes	01 January 2024	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
General Funds (Unrestricted)		2,987	40,820	(41,009)	0	2,798	2,986
TOTAL FUNDS		2,987	40,820	(41,009)	0	2,798	2,986

The purposes of the funds are noted below.

1) General Fund and Fabric Fund
   Given its financial constraints the two accounts are used interchangeably to manage the Church cash flow to manage its daily income and expenditures and are combined for controlling, recording and reporting the Church financial affairs.

Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1003: Standing Order Donations		2,287	0	0	2,287	3,437
1101: WFO Scheme (Non Gift Aid)		4,943	0	0	4,943	5,456
1105: Ordinary Offerings		20,342	0	0	20,342	13,917
1106: Other Offerings		100	0	0	100	520
1113: Donations		0	0	0	0	3,000
1135: Collections for Third Parties		228	0	0	228	747
TOTAL DONATIONS		27,900	0	0	27,900	27,076

Note 4-Analysis of Payments

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2201: GTG Contributions		(22,005)	0	0	(22,005)	(24,619)
2209: Presbytery Dues		0	0	0	0	0
2214: Ministry Travel expenses		(960)	0	0	(960)	(960)
2215: Ministers Telephone and Internet Services		(437)	0	0	(437)	(108)
2225: Offering Envelopes		(81)	0	0	(81)	0
2242: Organist Salary		(1,295)	0	0	(1,295)	(1,365)
2262: Life and Work Expenses		(420)	0	0	(420)	(180)

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2266: Choir, Organ and Music Expenses		0	0	0	0	(552)
2271: Publicity and Advertising		(633)	0	0	(633)	(450)
2300: Fabric Maintenance Church		(889)	0	0	(889)	(658)
2302: Gas Church		(1,665)	0	0	(1,665)	0
2303: Electricity Church		(1,096)	0	0	(1,096)	(4,632)
2307: Insurance Church		(4,001)	0	0	(4,001)	(3,879)
2309: Upkeep of Grounds		(1,740)	0	0	(1,740)	0
2320: Fabric Maintenance Manse		(2,740)	0	0	(2,740)	(60)
2325: Council Tax Manse		(3,048)	0	0	(3,048)	(2,978)
2391: Audit or Independent Exam		0	0	0	0	(150)
2392: Preparation of Accounts		0	0	0	0	0
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
TOTAL EXPENDITURE		(41,009)	0	0	(41,009)	(40,591)

Note 5-Governance Costs Included in Note 4-Expenditure

Governance Costs Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2391: Audit or Independent Exam		0	0	0	0	(150)
2392: Preparation of Accounts		0	0	0	0	0

Governance Costs Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
TOTAL GOVERNANCE COSTS		0	0	0	0	(150)

Note 6-Other Payments included in Note 4-Expenditure

Other Payments Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2465: Purchase of Fixed Assets		0	0	0	0	0
2466: Purchase of investments		0	0	0	0	0
TOTAL OTHER PAYMENTS		0	0	0	0	0

Note 7-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 housing and loan fund. Ministers' stipends are paid in accordance with the National Stipend Scale.

Note 8-Collection For Third Parties

Donations/Collections For Third Parties Included in Income and Expenditure	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1135: Collections for Third Parties		228	0	0	228	747
2365: Donations to Third Parties		0	0	0	0	0
TOTAL DONATIONS FOR THIRD PARTIES		228	0	0	228	747

Collections for Third Parties	Notes	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Christian Aid			194
Poppy Scotland			114
Scotland Air Ambulance			439
Networks of Wellbeing		228	
TOTAL DONATIONS FOR THIRD PARTIES		228	747

Appendix 1-Funds Held by the Church of Scotland General trustees For The Benefit of the Congregation

		2024	2023
Consolidated Fabric Fund			
Capital I Account			
	Credit balances held at 31 December at cost	116,528.48	
	Market value of balances at 31 December	116,528.48	76,919.57
Capital II Account			
	Credit balances held at 31 December at cost	0.00	
	Market value of balances at 31 December	0.00	16,681.62
Revenue Account			
	Credit balance at 31 December	17,447.85	
Temporary Account			
	Credit balance at 31 December	0	0
Individual Fund			
Expendable			
	Credit balances held at 31 December at cost	0	0
	Market value of balances at 31 December	0	0
Permanent Endowment			
	Credit balances held at 31 December at cost	0	0
	Market value of balances at 31 December	0	0
	TOTAL	133,976.33	93,601.19

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

RECEIPTS & PAYMENTS

Presbytery: Presbytery of North East and Northern Isles

Congregation: 331960

	Yes	No
Is the total income less than £250,000? £40,820	x	

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

		Yes	No
1.	Registered name of the congregation Page 3	X	
2.	Congregation's Scottish charity number (SC001405) Page 3 (also to be shown on front cover of accounts) - not the tax reference	X	
3.	Contact address of the congregation Page 3	X	
4.	Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees Page 3	X	
5.	Particulars of the constitution or governing document of the congregation Page 4	X	
6.	A description of how charity trustees are recruited and appointed Page 4	X	
7.	The purposes of the charity Page 4	X	
8.	The organisational structure of the congregation Page 4	X	
9.	A summary of the main activities of the congregation and achievements in the period Page 4	X	
10.	A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including: Page 5		
	- the level of reserves held	X	
	- why they are held	X	

	- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future	X	
11.	Signed and dated by a trustee on behalf of all the trustees Page 6,9	X	

Receipts and Payments Account

Receipts	Page 10,12	Yes	No	N/A
1.	Donations (including Gift Aid tax recovered)	X		
2.	Legacies	X		
3.	Grants Page 9	X		
4.	Receipts from fundraising activities	X		
5.	Gross receipts from trading (unlikely for a Church)			X
6.	Receipts from investments other than land & buildings	X		
7.	Rent from land and buildings	X		
8.	Receipts from General Trustees			X
9.	Proceeds from sale of fixed assets	X		
10.	Proceeds from sale of investments	X		
11.	Split of receipts between different categories of funds	X		
12.	Comparative figures for previous year	X		
Payments	Page 10, 11, 12,13			
1.	Payments for fundraising activities	X		
2.	Gross trading payments			X
3.	Investment management costs			X
4.	Payments relating directly to charitable activities, detailing material items	X		
5.	Grants and donations relating directly to charitable activities			X
6.	Governance costs relating to:			
	- Independent examination	X		
	- Legal costs associated with constitutional matters or legal advice			X
7.	Purchase of fixed assets			X
8.	Purchase of investments			X

9.	Split of payments between different categories of funds	X		
10.	Comparative figures for previous year	X		

Statement of Balances

		Yes	No	N/A
	Page 8			
1.	Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	X		
2.	Reconciliation with balances at beginning of period	X		
3.	Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	X		
4.	Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)			X
5.	Total estimate of significant liabilities at period end			X
6.	Signed and dated by a trustee on behalf of all the trustees Page 9	X		

Notes to the Accounts

		Yes	No	N/A
1.	Nature and purpose of the different funds held by the congregation, including any restrictions on their use Page 11	X		
2.	Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid Page 11 (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	X		
3.	Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid. Page 11	X		
4.	A note detailing the arrangements for minister's stipend Page 14	X		
5.	Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees			X
6.	Any further information required to reasonably assist the reader to understand the statement of accounts	X		

Independent Examiner's Report

1.	Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts		
2.	Full name and address of Independent Examiner should be given Page 3	X	
3.	Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	X	

Also confirm that the following figures agree with each other:

		Yes	No
1.	Excess of Receipts and Payments per the Receipts and Payments Account. Page 11 £189 **AND** Excess of Receipts and Payments per the Statement of Balances. Page 8 £189	X	
2.	Total Bank and Deposit Balances per the Statement of Balances. Page 9 £2,798 **AND** Total Funds per the Movements in Funds Note. Page 11 £2,798	X	
3.	Total Receipts per the Receipts and Payments Account. Page 10 £40,820 **AND** Total Receipts per the Movements in Funds Note. Page 11 £40,820	X	
4.	Total Payments per the Receipts and Payments Account. Page 11 £41,009 **AND** Total Payments per the Movements in Funds Note. Page 11 £41,009	X	
5.	Total Donations per the Receipt and Payment Account. Page 10 £27,900 **AND** Total Donations per the Analysis of Donations Note. Page 12 £27,900	X	

Accounts

Huntly Cairnie Glass Church of Scotland

Receipts and Payments Accounts
Congregation No: 331960
Charity No: SC 001405
Annual Report and Accounts for Year Ending 31 December 2023

Table of Contents

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Charity Registration Number:	SC001405
Congregation Reference No:	331960
Contact Address:	The Manse Queen Street Huntly Aberdeenshire AB54 8EB

Trustees

Reverend T R Calder	C Morrison
J J Anderson	A McBeath
E H A Grant	C McWilliam
J Henderson	
P W Scott	

Congregational Board

D Allan	Members of the Kirk Session

Principle Office Bearers

Minister	Rev. T R Calder
Session Clerk	P W Scott
Clerk to the Board	P W Scott
Treasurer	Vacant

Independent Examiner

Mrs Louise Wood
18 Craigpark Place,
Ellon
AB41 9FG

Bankers
The Team at Virgin Money
161, Mid Street
Keith
Banffshire
AB55 5BL

2. Trustees Annual Report

2.1 Structure, Governance and Management

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2.2 Recruitment and Appointment of Trustees

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Following Covid-19 pandemic, organised events are fewer. The knitting group remains busy.

2.5 Achievements

(a) Achievements

In 2023 the joint Remembrance Sunday Service was held in Huntly Cairnie Glass church.

There were 526 Communicant members at the end of the year under review, 17 fewer than 2022. There were no weddings but two baptisms during the year. Fifteen funerals were conducted by the Minister. Two Communion Services were held during the year.

Most members are now elderly and increasingly unable to contribute to the life of the Church.

The congregation continue to contribute to the North Aberdeenshire Foodbank throughout the year.

(b) Financial Review

The financial position of the Church has been reconciled with:

- Virgin Money bank statement dated 31 December 2023;
- Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees 2023 statement (Appendix 1)
- Church of Scotland Investor Certificate 2023 statement.

The congregational principal source of income for the year was regular monthly standing orders, weekly offerings, and investment income.
With most people in the congregation being retired and on fixed incomes, the Church's finances continue to be a challenge. It has not proved to be practical to resume fundraising activities such as coffee mornings and silent auctions following the pandemic, but the once per week Thrift Shop provides a valuable social service whilst contributing to Church funds

2.6 Reserves Policy

It has previously been the Trustees' policy to hold minimum reserves of approximately four months expenditure including unrestricted funds however the financial position of the congregation does not support the reserve policy and action is being taken to move towards achieving this as a sustainable policy.

At 31 December 2023 the Church held unrestricted cash funds of £2,987 of which £190 is designated for Fabric Funds. The Trustees do not consider there to be sufficient to enable the Church to run for the forthcoming years (2024/2025) which will require a complete review and update of its stewardship campaigns, building maintenance obligations and utility costs in the period up to and including eventual disposal of the Church and Hall.

In addition, there are £93,601 funds held by the Church of Scotland General Trustees for the benefit of the Congregation as set out in Appendix 1 and £304,494 Congregation Investments managed by the Church of Scotland Investors Trust. In order to maintain financial stability and meet its obligations the Congregational Board will review (2024/2025) its overall projection of financial liabilities up to and including eventual disposal of the Church and Hall and may need to call upon the funds held on the Congregations behalf.

2.7 Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This complies with the format and content template provided by Church of Scotland.
This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 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 Date: 4 December 2025 and signed on their behalf,

Patrick W Scott Signature	P W Scott, Session Clerk
Date 4th Dec. 2025	

3. Independent Examiner Report

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 3 to 15.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 disclosed below*]

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 (as amended), and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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: Mrs Louise Wood
Signature: Louise Wood.
Address: 18 Craigpark Place,
Ellon
AB41 9FG
Date: 12 March 2026

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

4. Statement of Balances

Statement of Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
TOTAL BROUGHT FORWARD AT 1 JANUARY 2022	2	5,760			5,760	33,302
Excess of Receipts over Payments		(2,773)		0	(2,773)	(11,265)
CofS Validation Check		TRUE				
TOTAL FUNDS CARRIED FORWARD TO 2024 BEFORE TRANSFERS		2,987	0	0	2,987	22,037

	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
I-Transfers from Deposits to General Funds		0	0	0	0	
E-Transfers to Deposits from General Funds		0	0	0	0	
TOTAL FUNDS CARRIED FORWARD TO 2024 AFTER TRANSFERS		2,987	0	0	2,987	22,037

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
Cost £204,007.04			304,494		304,494	267,290

Investments at Market Value	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
TOTAL ASSETS		2,987	304,494	0	307,481	289,327

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
General Funds (Unrestricted)	2	2,987	0	0	2,987	3,055
Fabric Fund (Unrestricted)	2	0	0	0	0	2,705
Stained Glass Fund (Investor trust Deposit Fund)	2	0	0	0	0	16,277
TOTAL BANK AND DEPOSIT BALANCES		2,987	0	0	2,987	22,037

The accounts were approved by the Kirk Session on 4 December 2025.

For and on behalf of the Congregational Board.

Patrick W Scott Signature	P W Scott, Session Clerk
Date 4th Dec. 2025.	
Chrystal Morrison Signature	Congregational Board Member (PRINT NAME)
Date 4/12/2025.	

5. Receipts and Payments

Receipts

CoS Receipts and Payments Analysis	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
I-Activities for Generating Funds		0	0	0	0	4,241
I-Bank and Deposit income		9,216	0	0	9,216	8,126
I-Donations		27,076	0	0	27,076	20,926
I-Legacies		0	0	0	0	0
SUB TOTAL		36,292	0	0	36,292	33,293
I-Grants		0	0	0	0	0
I-Investment income		0	0	0	0	0
I-Other receipts		0	0	0	0	0
I-Other Receipts-Life and Work		126	0	0	126	0
I-Other Receipts-Utility, Local Authority refunds, Overpayment refunds		0	0	0	0	0
I-Rental of premises		0	0	0	0	0
I-Sale of assets		0	0	0	0	0
I-Sale of investments		0	0	0	0	0
I-Tax Recovered		0	0	0	0	0
I-Weddings and Funerals		1,400	0	0	1,400	0
SUB TOTAL		1,526	0	0	1,526	0
TOTAL RECEIPTS		37,818	0	0	37,818	33,293

Payments

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
E-Charitable activities		(40,441)	0	0	(40,441)	(44,408)

Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
E-Governance costs		(150)	0	0	(150)	(150)
E-Offering Envelopes		0	0	0	0	0
TOTAL PAYMENTS		(40,591)	0	0	(40,591)	(44,558)

Income/Expenditure Surplus/(Shortfall)

	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
INCOME/ EXPENDITURE SURPLUS/ (SHORTFALL)		(2,773)	0	0	(2,773)	(11,265)

6. Notes To Accounts

Note 1-Trustee Remuneration and Related Party Transactions

The Minister was reimbursed £960 in respect of Ministry Travel allowances and a further £2,978 was paid in Manse Council Tax charges and £108 for Minister telephone services.

No other Trustee received any remuneration or reimbursement of expenses during the year.

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.

Note 2-Movement in Funds

The purposes of the funds are noted below.

1) General Fund and Fabric Fund
   Given its financial constraints the two accounts are used interchangeably to manage the Church cash flow to manage its daily income and expenditures and are combined for controlling, recording and reporting the Church financial affairs..
2) In prior years the Investor trust Deposit Fund Stained Glass Fund was erroneously included however this fund is already included in the separately reported investment unit costs and market value shown on Page 8.

Movement In Funds	Notes	01 January 2023	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2023
General Funds (Unrestricted)		5,760	37,818	(40,591)	0	2,987
TOTAL FUNDS		5,760	37,818	(40,591)	0	2,987

Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
1003: Standing Order Donations		3,437	0	0	3,437	
1101: WFO Scheme (Non Gift Aid)		5,456	0	0	5,456	4,268
1105: Ordinary Offerings		13,917	0	0	13,917	12,990
1106: Other Offerings		520	0	0	520	3,668
1113: Donations		3,000	0	0	3,000	
1135: Collections for Third Parties		747	0	0	747	£664 Previously included in 1101
TOTAL DONATIONS		27,076	0	0	27,076	20,926

Note 4-Analysis of Payments

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
2201: GTG Contributions		(24,619)	0	0	(24,619)	(28,514)
2209: Presbytery Dues		0	0	0	0	(392)
2214: Ministry Travel expenses		(960)	0	0	(960)	(973)
2215: Ministers Telephone and Internet Services		(108)	0	0	(108)	0
2240: Church Officer Salary		0	0	0	0	(1,685)
2242: Organist Salary		(1,365)	0	0	(1,365)	0
2260: Parish Linkage with Dyce		0	0	0	0	0
2262: Life and Work Expenses		(180)	0	0	(180)	0

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
2266: Choir, Organ and Music Expenses		(552)	0	0	(552)	0
2271: Publicity and Advertising		(450)	0	0	(450)	(569)
2300: Fabric Maintenance Church		(658)	0	0	(658)	(2,219)
2302: Gas Church		0	0	0	0	0
2303: Electricity Church		(4,632)	0	0	(4,632)	(3,466)
2304: Water Church		0	0	0	0	0
2307: Insurance Church		(3,879)	0	0	(3,879)	(3,640)
2320: Fabric Maintenance Manse		(60)	0	0	(60)	0
2325: Council Tax Manse		(2,978)	0	0	(2,978)	(2,859)
2391: Audit or Independent Exam		(150)	0	0	(150)	(150)
5004: Social Events		0	0	0	0	(91)
TOTAL EXPENDITURE		(40,591)	0	0	(40,591)	(44,558)

Note 5-Governance Costs Included in Note 4-Expenditure

Governance Costs Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
2391: Audit or Independent Exam		(150)	0	0	(150)	(150)
2392: Preparation of Accounts		0	0	0	0	0
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
TOTAL GOVERNANCE COSTS		(150)	0	0	(150)	(150)

Note 6-Other Payments included in Note 4-Expenditure

Other Payments Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
2465: Purchase of Fixed Assets		0	0	0	0	0
2466: Purchase of investments		0	0	0	0	0
TOTAL OTHER PAYMENTS		0	0	0	0	0

Note 7-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 housing and loan fund. Ministers' stipends are paid in accordance with the National Stipend Scale.

Note 8-Collection For Third Parties

Donations/ Collections For Third Parties Included in Income and Expenditure	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
1135: Collections for Third Parties		747	0	0	747	0
2365: Donations to Third Parties		0	0	0	0	(664)
TOTAL DONATIONS FOR THIRD PARTIES		0	0	0	747	(664)

Collections for Third Parties	Notes	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
Christian Aid		194	274
Aberdeenshire North Foodbank			107
Blythswood Care (Ukraine)			283

Collections for Third Parties	Notes	TOTAL 31 DECEMBER 2023	TOTAL 31 DECEMBER 2022
Poppy Scotland		114	
Scotland Air Ambulance		439	
TOTAL COLLECTIONS FOR THIRD PARTIES		747	664

Appendix 1-Funds Held by the Church of Scotland General trustees For The Benefit of the Congregation

		2023
Consolidated Fabric Fund		
Capital I Account		
	Credit balances held at 31 December at cost	
	Market value of balances at 31 December	76,919.57
Capital II Account		
	Credit balances held at 31 December at cost	
	Market value of balances at 31 December	16,681.62
Revenue Account		
	Credit balance at 31 December	
Temporary Account		
	Credit balance at 31 December	
Individual Fund		
Expendable		
	Credit balances held at 31 December at cost	
	Market value of balances at 31 December	
Permanent Endowment		
	Credit balances held at 31 December at cost	
	Market value of balances at 31 December	
		93,601.19

THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

RECEIPTS & PAYMENTS

Presbytery: Presbytery of North East and Northern Isles

Congregation: 331960

	Yes	No
Is the total income less than £250,000? £37,818	x	

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

		Yes	No
1.	Registered name of the congregation Page 3	X	
2.	Congregation's Scottish charity number (SC001405) Page 3 (also to be shown on front cover of accounts) - not the tax reference	X	
3.	Contact address of the congregation Page 3	X	
4.	Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees Page 3	X	
5.	Particulars of the constitution or governing document of the congregation Page 4	X	
6.	A description of how charity trustees are recruited and appointed Page 4	X	
7.	The purposes of the charity Page 4	X	
8.	The organisational structure of the congregation Page 4	X	
9.	A summary of the main activities of the congregation and achievements in the period Page 4	X	
10.	A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including: Page 5		
	- the level of reserves held	X	
	- why they are held	X	

	- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future	X	
11.	Signed and dated by a trustee on behalf of all the trustees Page 5, 8	X	

Receipts and Payments Account

Receipts		Yes	No	N/A
1.	Donations (including Gift Aid tax recovered) Page 9, 11	X		
2.	Legacies Page 9	X		
3.	Grants Page 9	X		
4.	Receipts from fundraising activities Page 9	X		
5.	Gross receipts from trading (unlikely for a Church)			X
6.	Receipts from investments other than land & buildings Page 9	X		
7.	Rent from land and buildings Page 9	X		
8.	Receipts from General Trustees			X
9.	Proceeds from sale of fixed assets Page 9	X		
10.	Proceeds from sale of investments Page 9	X		
11.	Split of receipts between different categories of funds Page 9	X		
12.	Comparative figures for previous year	X		

Payments	Page 9, 10, 11, 12	Yes	No	N/A
1.	Payments for fundraising activities	X		
2.	Gross trading payments			X
3.	Investment management costs			X
4.	Payments relating directly to charitable activities, detailing material items	X		
5.	Grants and donations relating directly to charitable activities			X
6.	Governance costs relating to:			
	- Independent examination	X		
	- Legal costs associated with constitutional matters or legal advice			X
7.	Purchase of fixed assets			X

8.	Purchase of investments			X
9.	Split of payments between different categories of funds	X		
10.	Comparative figures for previous year	X		

Statement of Balances

		Yes	No	N/A
1.	Cash and bank balances at end of period Page 7, 8 (including amounts held with Investors Trust Deposit Fund)	X		
2.	Reconciliation with balances at beginning of period Page 7, 8	X		
3.	Summary of investments at market valuation Page 7 (including amounts held with Investors Trust Growth and Income Funds)	X		
4.	Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)			X
5.	Total estimate of significant liabilities at period end			X
6.	Signed and dated by a trustee on behalf of all the trustees Page 8	X		

Notes to the Accounts

		Yes	No	N/A
1.	Nature and purpose of the different funds held by the congregation, including any restrictions on their use Page 10	X		
2.	Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid Page 10 (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	X		
3.	Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid. Page 10	X		
4.	A note detailing the arrangements for minister's stipend Page 13	X		
5.	Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees			X
6.	Any further information required to reasonably assist the reader to			

understand the statement of accounts	X	

Independent Examiner's Report

1.	Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts		
2.	Full name and address of Independent Examiner should be given Page 3	X	
3.	Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	X	

Also confirm that the following figures agree with each other:

		Yes	No
1.	Excess of Receipts and Payments per the Receipts and Payments Account. Page 10 £2,773 **AND** Excess of Receipts and Payments per the Statement of Balances. Page 7 £2773	X	
2.	Total Bank and Deposit Balances per the Statement of Balances. Page 7 £2,987 **AND** Total Funds per the Movements in Funds Note. Page 10 £2,987	X	
3.	Total Receipts per the Receipts and Payments Account. Page 9 £37,818 **AND** Total Receipts per the Movements in Funds Note. Page 10 £37,818	X	
4.	Total Payments per the Receipts and Payments Account. Page 10 £40,591 **AND** Total Payments per the Movements in Funds Note. Page 10 £40,591	X	
5.	Total Donations per the Receipt and Payment Account. Page 9 £27,076 **AND** Total Donations per the Analysis of Donations Note. Page 11 £27,076	X	

Accounts

The Church of Scotland

HUNTLY CAIRNIE GLASS CHURCH OF SCOTLAND

SC001405.2022.1

STATEMENT OF ACCOUNTS

FOR YEAR ENDED 31 DECEMBER 2022

Congregation No: 331960

Charity No: SC 001405

Receipts and Payments

N.B. Please read the Guidance Notes

Reference and Administrative Information

Charity Name:	Huntly Cairnie Glass Church of Scotland
Charity Registration Number:	SC001405
Congregation Reference No:	331960
Contact Address:	The Manse Queen Street HUNTLY Aberdeenshire AB54 8EB

Trustees

Kirk Session [redacted]

Congregational Board

Principal Office-bearers

Minister: [redacted]

Session Clerk

Clerk to the Board:

Church Treasurer: Vacant

Independent Examiner

Mr J Penny
4 Glamourhaugh Crescent
HUNTLY
Aberdeenshire
AB54 8AD

Bankers

Virgin Money
161 Mid Street
KEITH
Banffshire
AB55 5BL

Trustees' Annual Report
Year ended 31 December 2022

Structure, Governance and Management

Governing Document

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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery. 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 three years, after which they can seek re-election.

Organisational Structure

The Kirk Session is responsible for spiritual affairs, and the Congregational Board deals with temporal matters within the church. The minister is the Moderator of the Kirk Session and Chairman of the Congregational Board. Both meet five times a year, and more often if required.

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.

There was a gradual return to normality following the two years affected by Covid -19 pandemic, but organised events are now fewer. The knitting group remains busy.

Year ended 31 December 2022

Achievements and Performance

In 2022 the joint Remembrance Day Service was held in Strathbogie Drummblade Church. There were 543 Communicant members at the end of the year under review, 8 fewer than 2021. There were no weddings but there was one baptism during the year. 11 funerals were conducted by the minister. Two commumion services were held during the year. The arrangementsput in place for the pandemic prevented the usual communion services from being held at Alexander Scotts Hospital and sheltered housing complexes. Most members are now elderly and increasingly unable to contribute to the life of the church. The congregation contributes to the North Aberdeenshire Food Bank throughout the year.

Financial Review

With a large number of retired people in the congregation on fixed incomes, the church's finances continue to be a challenge. The usual fund raising activities such as coffee mornings were not held because of the difficulties arising from the pandemic. The once a week Thrift Shop had to be closed during some of the year for the same reason. Income for the year is therefore lower than many recent years.

Reserves Policy

At the year end the kirk held unrestricted cash funds amounting to £5760.27 of which £2715.01 had been designated Fabric Funds. These are locally held, attract no interest and exist to pay bills throughout the year ahead as they fall due, whilst at the same time such sums are invested as appropriate to provide a return for the future and/or renewal of facilities. There were no liabilities. The Stained Glass Fund held £16276.60 of restricted funds.

Trustees' Annual Report (cont)
Year ended 31 December 2022

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Regulations 2010 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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,

[redacted]

Date 10/09/23

Independent Examiner's Report to the Trustees of Huntly Cairnie Glass Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 1 to 11.

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, as amended by the Charities Accounts (Scotland) Regulations 2010.

The charity's 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

An 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 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.

Name [redacted]

Address: [redacted]

DATE 5/10/23

Huntly Cairnie Glass Church of Scotland
Receipts and Payments Account
Year ended 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Receipts						
Donations	3	20925.56			20925.56	32295.66
Legacies						2000.00
Fund Raising		4241.00			4241.00	3530.00
Stained Glass Deposit			89.40		89.40	16.97
Bank & Deposit interest						
Investment income		8036.92			8036.92	7981.64
		33203.48	89.40		33292.88	45824.27
Rental of premises						0.00
Sale of assets						0.00
Sale of investments						0.00
Grants						0.00
Receipts from General Trustees						0.00
Other Receipts						0.00
						0.00
						0.00
Total Receipts		33,203.48	89.40		33,292.88	45824.27
Payments	4					
Costs of generating funds		91.21			91.21	76.30
Charitable activities		44317.10			44317.10	45241.69
Governance costs		150.00			150.00	150.00
Other Payments						
Total Payments		44558.31			44558.31	45467.99
Excess of Receipts over Payments for the year before transfers		-11,354.83	89.40		-11,265.43	356.28
Transfers						
Excess of Receipts over Payments for the year		-11,354.83	89.40		-11,265.43	356.28

Huntly Cairnie Glass Church of Scotland
Statement of Balances
At 31 December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Bank & Deposit Balances						
Bank & deposit balances brought forward		17,115.10	16187.20		33302.30	32946.02
Movement in year:						
Excess of Receipts over Payments for the year		-11354.83	89.40		-11265.43	356.28
Bank & deposit balances carried forward		5760.27	16276.60		22,036.87	33,302.30
Investments at market value						
(cost £179,710)		267,289.80			267,289.80	307,223.88
Assets						
Gift Aid Receivable						
Liabilities						
Cost of repair not yet billed						

The accounts were approved by the Kirk Session and Congregational Board on 10/09/23

For and on behalf of the Kirk Session and Congregational Board

[redacted]

Session Clerk

Member of Congregational Board

Huntly Cairnie Glass Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Minister's expenses and Council Tax amounting to £3832.35 are listed in note 4. No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 Dec 2022 £
Unrestricted funds					
General Fund	6997.99	27746.16	31698.89		3045.26
Designated Fabric Fund	10117.11	5457.32	12859.42		2715.01
	17115.10	33203.48	44558.31	0.00	5760.27
Restricted funds					
Investors Trust Deposit Fund**	16187.20	89.40	0		16276.60
Total funds	33302.30	33292.88	44558.31		22036.87

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Purposes of Restricted Funds

** Stained Glass Window Fund: For renewal of the stained glass windows

The Guild: The Guild comprises members who meet as a branch of the national Church of Scotland Guild raising funds for their own charitable projects, the kirk to which each branch is affiliated, and good causes both locally and internationally. Huntly Cairnie Glass Guild in common with other branches throughout Scotland, controls its own finances.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
3. Analysis of Donations					
WFO Scheme(non Gift Aid)	4267.52			4267.52	4994.74
Gift Aid Donations					0.00
Tax Recovered on Gift Aid Donations					0.00
Ordinary Offerings (Open Plate)	12990.04			12990.04	17072.92
Other Offerings, Donations etc	3668.00	0.00		3668.00	10228.00
	20925.56			20925.56	32295.66
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	91.21			91.21	76.30
	91.21			91.21	76.30
Charitable activities					
Ministries & Mission allocation	28514.00			28514.00	27696.00
Presbytery dues	391.62			391.62	419.00
Minister's expenses	973.05			973.05	1119.68
Other staffing costs	1685.00			1685.00	3880.00
Fabric repairs & maintenance	2218.94			2218.94	1219.98
Council Tax	2859.30			2859.30	2775.08
Heat and light	3466.06			3466.06	3905.43
Insurance	3640.48			3640.48	3414.14
Office Expenses				0.00	0.00
Organ/Piano Tuning				0.00	198.00
Advertising	568.65			568.65	459.57
Newsletter				0.00	0.00
Other expenses				0.00	154.81
	44317.10			44317.10	45241.69
Governance costs					
Accountancy/Indendent Examination	150.00			150.00	150.00
Other payments					
Purchase of assets				0.00	0.00
Purchase of investments				0.00	0.00
	44558.31			44558.31	45467.99

5. 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 housing and loan fund. Ministers' 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 £28700 and the maximum stipend (in the fifth and subsequent years of service) £35269

	2022	2021
	£	£
6. Collections for Third Parties		
Christian Aid	274.05	173.00
Aberdeenshire North Foodbank	107.00	
Blythswood Care (Ukraine)	283.00	
Poppy Scotland		218.85
	664.05	391.85

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2022	2021
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	76,919.57	76,919.57
Market Value of Balances at 31 December	136,238.24	121,125.72
REVENUE ACCOUNT		
Credit Balance at 31 December	30,055.29	31,707.57
Liabilities	-	-