

Fyvie Church Of Scotland

Scotland · Charity number SC001475

Details

Known as Fyvie Parish Church

Status Active

Legal form Unincorporated association

Part of The Church of Scotland (SC011353)

Registered 1960-04-28

Register [View on the OSCR register](#)

Contact

Address Burnside of Gourdas
Fyvie
Turriff
Aberdeenshire
AB53 8SA

Website www.fyviechurch.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

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	£43,110	£47,395	-	0
2023-12-31	£43,296	£49,202	-	1
2022-12-31	£43,002	£40,109	-	0
2021-12-31	£39,337	£41,236	-	0
2020-12-31	£35,638	£42,869	-	0

Fyvie Church Of Scotland

Scotland - Charity number SC001475

Accounts

FYVIE PARISH CHURCH

End of Year Financial Statements

Year Ending 31 December 2024

Reference and Administrative Information

Charity Name Fyvie Parish Church

Charity Registration Number SC001475

Church of Scotland Congregation Reference No 342020

Contact Address

Minister

Session Clerk

Keeper of the Roll

Church Officer

Fabric Convener

Independent Examiner

Bankers

Virgin Money

Trustees

Trustee's Annual Report – Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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. Certain responsibilities are delegated to the Finance Group and to the Property Committee as appropriate. The Kirk Session which met five times during 2024 is responsible for the spiritual affairs within the Church. Within the Session, separate groups have responsibility for publicity and pastoral care.

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

Worship is held every Sunday during the year with joint Services during the summer months with Rothienorman Parish Church. Online weekly services of worship were also made available for all to view. Special services for Weddings, Funerals and Baptisms are also held if and when required. Under the direction of an organist and choir mistress, a choir which is open to all in the congregation and community leads praise on Sundays as well as participating in other musical events in the parish and beyond.

Glebe House Church Centre, owned by and adjacent to Fyvie Parish Church, is used by many affiliated church groups as well as community organisations. Church groups include a Woman's Group.

Achievements and Performance

There is a core group of worshippers who join together most Sundays for worship, the numbers varying depending on the time of year due to the Parish being situated in a rural community.

During 2024 the Women's Group, Yoga Group, Community Choir, Sewing Group and Book Group met and various annual fund raising activities carried out. These activities along with hire of Glebe House for Community Council meetings and general election voting generate invaluable income.

Garage sales, communion lunch and coffee mornings were held at Glebe House during the year along with a weekly Soup Cafe. All are very popular and as well as raising funds, provide a great opportunity for fellowship within the wider community.

The Women's Group meet monthly with various speakers at their meetings. Their help at fundraising is invaluable.

A yoga and pilates group regularly meet at Glebe House and this also generates income.

The Church continues to provide practice and concert facilities for the Community Choir at Fyvie which has over 40 members. The Church also provided the facilities for various musical events and Community Choir concerts as well as participating in Aberdeenshire Councils Doors Open Days in September.

Financial Review

The Charity's principal source of income is donations from members and Gift Aid tax refunds. Substantial funds were raised by members through activities such as the garage sales, coffee mornings, Soup Café, musical events and donations by the Community Choir, Yoga Group, Womens Group, Sewing Group and Book Group.

Reserves Policy

The Trustee's policy is to hold reserves equivalent to 3 months running costs including pay (£16000) to provide for the continuing work of the Church and to maintain its properties. This is achieved by maintaining investments that generate income. At present there are no specifically designated funds. This policy is subject to an annual review.

The sale of the Scout Hut and garages adjacent to Ardlogie House (formerly the Old Manse) was finalised in January 2019. These funds went into a Consolidated Fabric Fund and current balance is £52,020.

Statement of Trustee's Responsibilities

The members of the 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 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) Amendment Regulations 2010, and the Regulations Anent Congregational Finance approved for 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 and signed on their behalf.



Clerk to the Kirk Session

Date: 11 March 2025

Independent Examiner's Report to the Trustees of Fyvie Parish Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 12.

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.

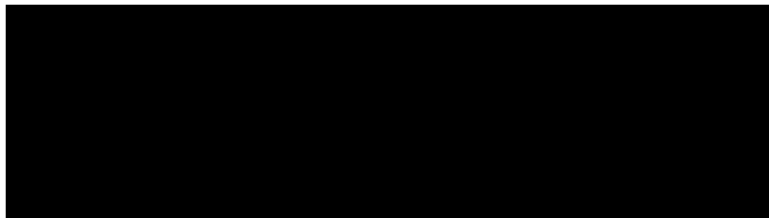
Basis of independent examiner's statement

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 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.



Date: 15 April 2025

Fyvie Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Receipts	Note	£	£	£	£	£
Donations	3	25,381	0	0	25,381	28,074
Legacies		106	0	0	106	2,500
Activities for generating funds		5,489	0	0	5,489	4,177
Bank & Deposit Income		534	0	0	534	658
Investment Income		4,642	194	0	4,837	4,129
Other Income - Consolidated Fabric Fund		0	0		0	0
		36,153	194	0	36,347	39,539
Rental of Premises		825	0	0	825	355
Sale of Assets		0	0	0	0	0
Sales of Investments		0	0	0	0	0
Grants		0	0	0	0	0
Weddings & Funerals		2,135	0	0	2,135	1,070
Other Receipts		3,803	0	0	3,803	2,332
Total Receipts		42,916	194	0	43,110	43,296
Payments	4					
Cost of generating funds		0	0	0	0	0
Charitable Activities		47,395	0	0	47,395	49,202
Governance Costs		0	0	0	0	0
Adjustment		0	0	0	0	0
Total Payments		47,395	0	0	47,395	49,202
Surplus/(Deficit) for year		-4,479	194	0	-4,285	-5,906

Fyvie Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Bank & Deposit Balances					
Bank & Deposit balances b/f	26,114	3,913	0	30,027	35,933
Movement in year:					
Excess of Receipts over Payments	-4,479	194	0	-4,285	-5,906
Bank & Deposit balances c/f	21,634	4,107	0	25,742	30,026
Investments:					
cost £114,235	131,037	10,957	0	141,994	134,250

Assets

Gift Aid Receivable Dec 24	2,570	0	0	2,570	499
Rothie Share of Expenses Receivable	0	0	0	0	1,591
Pulpit Supply	0	0	0	0	0

Liabilities

Organist	0	0	0	0	0
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Investments:

Unrestricted Funds are held by The Church of Scotland Investors Trust and comprise of

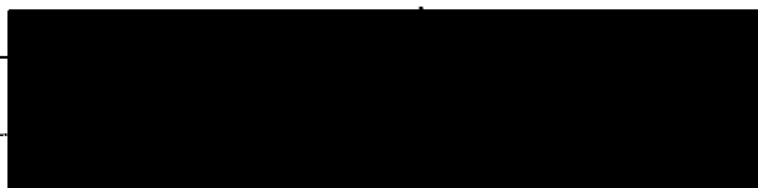
- Growth Fund - General Congregational Purposes
- Income Fund - General Congregational Purposes

Restricted Funds are held by The Church of Scotland Investors Trust and comprise of

- Growth Fund - Grave Maintenance Fund
- Income Fund - Restricted Legacy Funds

The accounts were approved by the Kirk Session and Financial Board on 11th March 2025

For and on behalf of the Kirk Session and Financial Board



Fyvie Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

- ██████████ who is a member of the Session and Congregational Board, received £1,854.00 as Church Officer
- During the year the Minister and four (4) trustees received reimbursement of expenses incurred totalling £4,673.80

2. Movements in Funds

	At 01.01.24	Receipts	Payments	Transfers	At 31.12.24
	£	£	£	£	£
Unrestricted Funds					
Current Account	18,609	42,382	47,395	0	13,596
Deposit Account					
Fyvie Kirk Session Account	1,093	96	0	0	1,189
CoS General Congregational Purposes Deposit Fund	6,411	438	0	0	6,850
	<u>26,114</u>	<u>42,916</u>	<u>47,395</u>	<u>0</u>	<u>21,634</u>
Restricted Funds					
Grave Fund Account	3,913	194	0	0	4,107
	0	0	0	0	0
	<u>3,913</u>	<u>194</u>	<u>0</u>	<u>0</u>	<u>4,107</u>
Endowment Funds					
None	0	0	0	0	0
Total Funds	<u>30,027</u>	<u>43,110</u>	<u>47,395</u>	<u>0</u>	<u>25,742</u>

Purposes Deposit Fund for General Congregational Purposes is held by The Church of Scotland Investors Trust

Purpose of Restricted Funds

The purpose of the Grave Fund Account (Restricted) is to service the ongoing work of the Church, whilst the Grave Fund provides for the upkeep and maintenance of designated graves.

Unrestricted	Restricted	Endowment		
Funds	Funds	Funds	Total	Total
2024	2024	2024	2024	2023
£	£	£	£	£

3. Analysis of Donations

WFO Scheme (non Gift Aid)	0	0	0	0	0
Gift Aid Donations	17,454	0	0	17,454	17,354
Tax Recovered on Gift Aid Donations	2,676	0	0	2,676	5,723
Ordinary Offerings (Open Plate)	2,411	0	0	2,411	2,557
Other Offerings	0	0	0	0	0
Congregational Organisational Donations	1,580	0	0	1,580	1,180
Choir	1,260	0	0	1,260	1,260
	25,381	0	0	25,381	28,074

NB: Congregational Organisation include Book Club, Yoga Group, Sewing Group

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0

Charitable Activities

Ministries & Mission allocation	16,574	0	0	16,574	20,125
Presbytery dues	0	0	0	0	232
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses	997	0	0	997	861
Ministerial Assistance	0	0	0	0	0
Pulpit Supply	645	0	0	645	1,121
Other staffing costs	6,613	0	0	6,613	8,027
Fabric repairs & maintenance	7,729	0	0	7,729	3,741
Council Tax	3,048	0	0	3,048	2,978
Heat and light	4,928	0	0	4,928	5,019
Insurance	3,800	0	0	3,800	3,638
Other building costs	917	0	0	917	697
Church office expenses	0	0	0	0	0
Organ & music	397	0	0	397	396
Printing, stationery & postage	0	0	0	0	0
Other Expenses	1,747	0	0	1,747	2,367
	47,395	0	0	47,395	49,202

Governance Costs

Independent examiner's fees

Other Payments

Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	0	0	0	0	0

5. Minister's Stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 2024 the minimum stipend was £31,642 and the maximum stipend in 5th and subsequent years of service was £38,884

6. Collections for Third Parties

	2024	2023
Christian Aid	179.02	559.16

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	=====	=====
Market Value of Balances at 31 December	=====	=====
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	=====	=====
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	52,020 =====	49,658 =====

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.
2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.
3. Included in the balance at 31 December 2024 is £2,592.37 interest that has been applied during 2024
4. Included in the balance at 31 December 2024 is £230.99 administration costs for 2024